

# ***ANNUAL OPERATING BUDGET***

***City of Huntsville, Texas***

## **MAYOR**

Karl Davidson

## **MAYOR PRO-TEM**

Vance Howard

## **COUNCILMEMBERS**

Jim Willett	Ward 1
Mac Woodward	Ward 2
Gary Crawford	Ward 3
Bob Tavenner	Ward 4
Steed Smith	Position 1 - at large
Judy Kayse	Position 2 - at large
Jack Choate	Position 4 - at large

## **CITY MANAGER**

Kevin Evans

## **LEADERSHIP TEAM**

Ray Black	Director of Parks and Recreation
Randy Brown	Director of Public Works
Hank Eckhardt	Director of Public Safety
Joe Faulkner	Director of Information Services
Glenn Isbell	Director of Planning & Development
Thomas Leeper	City Attorney
J.D. Schindler	Director of Economic Development
Danna Welter	Director of Human Resources
Kelly McCullar	Director of Finance

## **AWARD FOR DISTINGUISHED BUDGET PRESENTATION**

"The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Huntsville, Texas, for its annual budget for the fiscal year beginning October 1, 2002."

"In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device."

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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## **Preface**



### **Mission Statement**

In order to maintain and enhance the quality of life and the achievement of our vision, the City of Huntsville provides, facilitates and regulates services, facilities and infrastructure for citizens, customers, visitors, businesses and state agencies, in a friendly, efficient, fair, honest and competent manner with quality and forethought.

### **Vision Statement**

The City of Huntsville is a community that is beautiful, historic, culturally diverse, affordable, safe, and well planned with great opportunity for our citizens.

### **Values Statement**

Public service is our business and our goal. We believe in commitment - not just to our job, but to our faith, our beliefs, and our family. Our pride in our work and the organization compels us to a high degree of professionalism.

Honesty in all our actions.

United in our commitment to ensure a safe work environment, fair wages and benefits, and opportunities for advancement.

Nurture an environment of cooperation between the city and its citizens.

Teamwork, depending on one another to improve the quality of life.

Service excellence provided at every level in an efficient and economical manner.

Vision of an enriched future, enhanced by encouraging skills, talents, and potential of our employees through training, opportunity, and recognition.

Integrity demonstrated in the treatment of our coworkers and those we serve and protect.

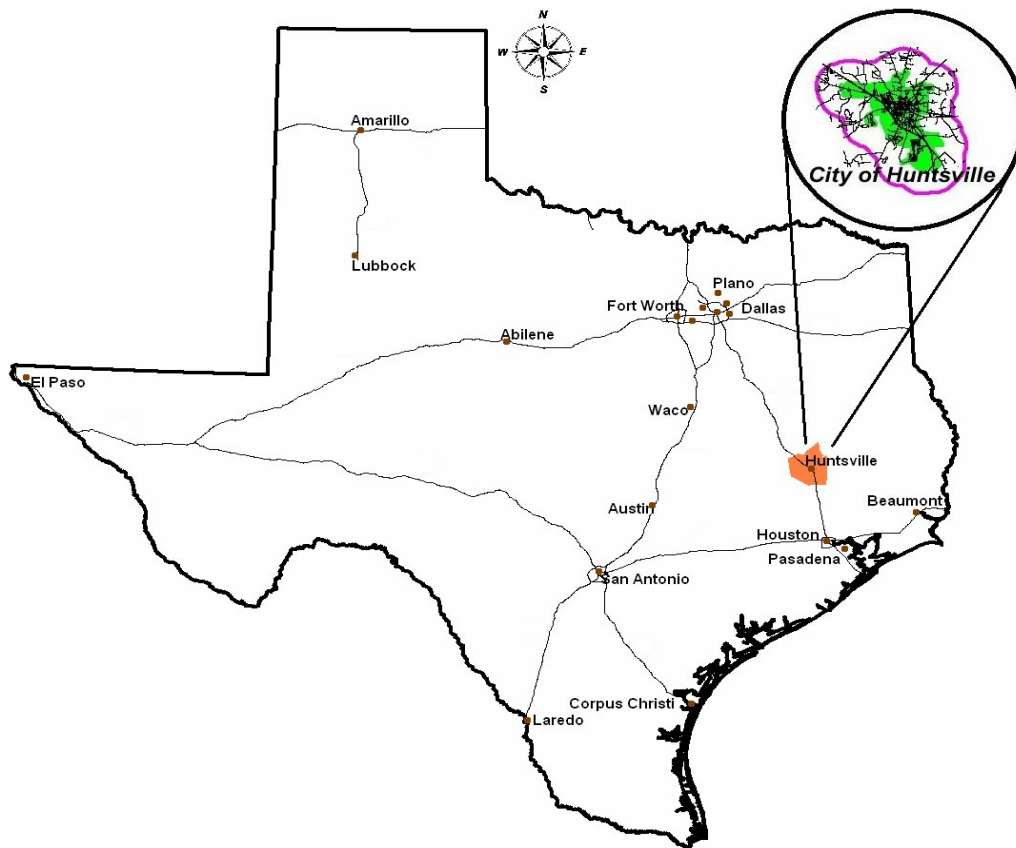
Leadership through communication in a responsive manner, while maintaining a high degree of professionalism.

Loyalty to our faith, our beliefs, and our families.

Embrace the diversity of our employees as the strength of our organization.

# Preface

## **WELCOME TO THE CITY OF HUNTSMVILLE, TEXAS**



The City of Huntsville is a political subdivision and municipal corporation of the State, duly organized and existing under the laws of the State, including the City's Home Rule Charter. The City was incorporated January 30, 1845 and first adopted its Home Rule Charter on September 28, 1968. The City operates under a Council/Manager form of government, where the Mayor and eight Councilmembers are elected for staggered two-year terms. The City Council formulates operating policy for the City while the City Manager is the chief administrative officer. The City of Huntsville is the county seat and principal commercial center of Walker County, located on Interstate 45, approximately 70 miles north of Houston, 170 miles southeast of Dallas, and approximately 130 miles west of the Louisiana state line. The city's 2000 census was 35,078, a 25.6% increase from the 1990 census. Population estimates include inmates within the Texas Department of Criminal Justice (TDCJ) system. The headquarters for the TDCJ, and five of its prison units (housing approximately 7,800 inmates), are located within the city limits and employ approximately 2,600 personnel. There are two additional units located outside the city limits, within Walker County, that employ approximately 2,900 personnel and house approximately 5,100 inmates. Sam Houston State University, with a 2003 fall enrollment of 13,091, is located here. In 1990, the Rating Guide to Life in America's Small Cities by G. Scott Thomas, rated Huntsville 41st in the nation and number one in Texas. More recently, in 2000, Huntsville was named among the top 141 "dreamtowns" by Bizjournals.com Demographics Daily, an online publication which rated the quality of life in more than 600 small American cities.

Walker County is in an east Texas county with an economy based on the state prison system, lumbering, and agribusiness. Principal sources of agricultural income include cattle, horses, cotton, grain, and timber. Minerals produced in the county include gas, sand, stone, and gravel. There were 1.1 billion cubic feet of gas extracted in 2001. Harvest Trends, a publication of the Texas Forest Service, indicates 8.5 million cubic feet of timber were produced in 2002 with a delivered value of \$18.3 million. The 2000 census for the county was 61,758, an increase of 21.3% since 1990. The Sam Houston National Forest covers 53,461 acres of Walker County. Huntsville State Park, located within the national forest and on the outskirts of Huntsville, attracted approximately 410,000 visitors during the 2003 season. Nearby Lake Livingston and Lake Conroe also provide recreational facilities for residents and visitors. Other tourism attractions include the Sam Houston Memorial Museum and Park Complex, located near SHSU, and the Visitors Center, located at the Sam Houston statue site. Since its opening in 1995, over 472,496 visitors have signed the guest register, during normal business hours, at the Visitors Center. The center has had visitors from every state in the nation and more than 88 foreign countries.

The total 2001 Effective Buying Income for Walker County was \$730.3 million, with a median income of \$24,782 per household, compared to the state median of \$37,636. A total of 58.6% of the households had Effective Buying Incomes in excess of \$20,000, while 41.4% had incomes below \$20,000 (Sales & Marketing Management: 2000 Survey of Buying Power: further reproduction not licensed). The Texas Workforce Commission reported 22,284 persons employed, earning \$151.7 million in the third quarter of 2002. Retail sales for 2001 totaled \$767 million.



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April 9, 2004

To the Honorable Mayor Davidson,  
Members of the City Council,  
and Citizens:

On behalf of our staff, I am pleased to submit the Annual Operating Budget for the City of Huntsville. The structure of the financial and operational features of the annual operating budget is done to strategically align the vision, mission, values, culture, governance and management philosophy with community/citizen expectations. Thus, this budget document is consistent with the City of Huntsville vision and mission (below), and is the single most important document on which Council acts during the year.

The operating budget provides the resources through which the City can create the culture essential to quality service delivery, and can also play an important role in defining the quality of life. This can be achieved by developing and maintaining standards which contribute to a pleasant, attractive, dynamic and healthy community. Therefore, the annual operating budget is consistent with the direction provided by the Council, through its adopted vision, mission, values, ends and policy statements.

**VISION**

The City of Huntsville is a community that is beautiful, historic, culturally diverse, affordable, safe and well-planned with great opportunity for our citizens.

**MISSION**

In order to maintain and enhance the quality of life and the achievement of our vision, the City of Huntsville provides, facilitates and regulates services, facilities and infrastructure for citizens, customers, visitors, businesses and state agencies, in a friendly, efficient, fair, honest and competent manner with quality and forethought.

**BUDGET OVERVIEW**

The 2003/04 Annual Budget totals \$43.6 million for all funds. Approximately \$35.5 million is for continued operations and debt service, \$4.8 million for interfund charges/transfers, and \$3.3 million for capital improvements. The General Fund accounts for basic, tax-supported services, and totals \$12.2 million., which reflects a increase of slightly over 12% from the 2002/03 budget due to planning and development expenditures that were previously budgeted in Enterprise Funds.



## TAX RATES and VALUES

The proposed tax rate of \$0.425 is a decrease over the current rate of \$0.45. The total taxable property for the City rose 10.4%, from \$730,935,177 to \$815,828,864 in 2003/04. The City imposes a ½ cent sales tax for property tax reduction. The sales tax adjustment rate is \$0.189060 for 2003/04.

## UTILITY RATES

The water utility minimum rates remained the same as the prior year at \$15.00 per month after an increase the previous year. The expansion of the water treatment plan has been deferred pending review of all potential options.

The Robinson Creek Wastewater Treatment Plant was completed in 2003 with debt issue funding. Benefits were the installation of wastewater lines to divert sewage flow from other facilities, providing wastewater availability to the Robinson Creek watershed.

## ECONOMIC OUTLOOK

Texas followed the nation into recovery at the beginning of 2002 but the state's job losses resumed in May even as the nation continued its anemic recovery; however, the economy improved in 2003. Huntsville, however, does not necessarily follow the state and general economy because a large portion of the economic base is driven by State government - Sam Houston State University (SHSU) and Texas Department of Criminal Justice (TDCJ). Hence, the 2003 Legislative Session will have an impact on the local economy depending upon State funding policies with regard to higher education and the criminal justice system.

Economic activity is anticipated to be minimal during the year. However, the City's efforts in economic development and affordable housing can positively impact the sales tax receipts and the ad valorem tax base outlook in two to three years regardless of the current state trends. This is possible because of the increased housing demand, particularly among correctional officers and planned student growth at SHSU.

## **BUDGET HIGHLIGHTS: MAJOR INITIATIVES**

The major initiatives in the 2003/04 operating budget and beyond are outlined below:

- **Fire Station Initiative.** Funding of \$1,200,000 was obtained for construction of a new fire station and renovations on two existing stations.
- **Information Technology.** A homeland security grant was secured for fiber installation at city facilities and citywide in conjunction with the county and university. The department continued implementation of integrated financial and asset management systems.
- **Golf Course Initiative.** With completion of the Raven Nest Golf Course, a study was undertaken in the FY2004 to determine the best course of action for management of the facility. This championship golf course was designed by Tripp Davis and is the home of the SHSU Bearkats and the Huntsville Hornets.
- **Debt Refunding.** A debt refunding issue in 2004 saved approximately \$90,000 with the refunding of bond issues related to Elkins Lake Mud District, and certain city street and wastewater bond improvement debt.

# Overview

- **Community Image and “Feel”:** Preliminary efforts are underway to initiate a comprehensive strategic plan for Huntsville. This plan will be based upon significant citizen involvement and direction, with an expectation that recommendations will be forwarded to Council in the latter part of 2003 or early 2004. The plan, with underlying policies and guidelines, will shape the image of Huntsville as it develops and will maintain the small-town character and feel that is so important to our citizens.
- **Code Enforcement** has been a priority of the Council over the past two years. Cleanliness of our neighborhoods, through code enforcement, will continue with extensive involvement of the Code Enforcement staff and neighborhood residents within the community. Having citizen involvement is important not only in determining the level of enforcement, but also its short- and long-term success. City staff continues to be pro-active in this effort.
- **Healthy Community Initiative.** The City has taken a leadership role in the community by focusing on developmental assets, a positive philosophical approach to creating a youth and family supportive environment. The City will activate the community network in April 2003. This \$500,000 grant funded initiative will help coordinate service offerings by the non-profit sector as well as assist citizens in making information available to one web location. In addition, kiosks and other computer terminals will be placed at strategic points throughout the community to ensure citizen access. The City will continue to provide in-kind support to Huntsville’s Promise as the City’s point in developing a youth and family friendly community environment. In addition, the City also contracts with local agencies to provide social support. A contract provision requires the agencies to participate in the Healthy Community Initiative and community network. These agency contracts include:

<u>Program</u>	<u>Amount</u>	<u>Intervention</u>
○ STAR Program	\$10,000	County at-risk youth
○ Senior Citizen Center	\$10,000	Senior citizens
○ SAAFE House	\$5,000	Domestic violence
○ Brazos Transit Authority	\$21,000	Demand response transportation
○ Good Shepherd Mission	\$8,500	Shelter and food bank
○ Second Step	\$5,000	Drug counseling
○ Literacy Program	\$20,000	Literacy

## CITY/CITIZEN RELATIONS

A primary characteristic of the desired integrative culture of the City is the close coordination and joint planning between the City and citizens. The City will continue to utilize citizen groups, citizen involvement and surveys to help improve and coordinate the levels of services and quality of services desired by citizens. Organizational and employee development is key to the long-term success of this initiative; therefore, a continued investment in personnel development will continue this year as in the past two years.

## PUBLIC SAFETY

The City has completed the renovations to the Police Department. Acquisition of furniture (\$46,118) will complete the project. The City will also complete in 2004 the installation and training of COPSLINKS, an advanced relational based package to be used for criminal investigations. This tool was funded by the Department of Justice and will be used by the City and County. Beginning January 1, 2003, the City will contractually assume responsibility for policing at the Huntsville Independent School District. The School Resource Officer (SRO) Program will be funded primarily through a three-year grant from the Department of Justice, with supplemental funding by the school district and the City. It is the intention of the City to create a special revenue fund to accept for those expenditures.

Design efforts will begin early in the fiscal year for the construction of the new fire station (\$1.2 million) on Veteran’s Memorial Parkway. The construction of the fire station will also improve emergency access into

# Overview

the Spring Lake and Majestic Forest subdivisions, connecting Daisy Lane to Tall Timbers (\$240,018), as well as providing emergency access to the Elkins Lake and Westridge subdivisions, and other areas on the west side of town. The department will also house staff for the Walker County Emergency Medical Services system. With the opening of this station, the City will be able to close Fire Station No. 1. Staffing levels will then receive priority attention, with initial focus on SHSU students to serve as part-time firefighters; expansion of our part-time firefighter program; the cross-training and utilization of City employees as back-up firefighters; and then, of course, the final answer is hiring additional full-time personnel.

During the year, the City will participate with other taxing jurisdictions in the county to look at strategies for better coordinating, or perhaps merging, fire and EMS services. The City is also working with SHSU on developing a fire training academy, and with TDCJ on constructing a fire training facility.

## **PARKS AND RECREATION**

With the new fiscal year, the City will complete the play module at Eastham-Thomason Park (\$37,000). The basketball court at Emancipation Park is to be replaced at a cost of \$35,000.

New soccer fields will be constructed at Kate Barr Ross Park (\$206,000). This will enable the continued expansion of the soccer program in Huntsville, as well as relieve the pressure by the softball, baseball and soccer organizations sharing common facilities.

The City intends to apply to the Texas Department of Parks and Wildlife for funding for a \$1.3 million outdoor pool. The City's match of \$500,000 cash is included in the budget. This pool will enhance aquatic activities for both the city and the school system.

In April/May 2003, the City opened the long-awaited Raven Nest Golf Course. This championship-caliber, par 72, 7,001-yard course was designed by Tripp Davis, a nationally prominent golf course architect. It will be the home to the SHSU Bearkats and HISD Hornets and is intended to help forge a deeper relationship with the University and HISD.

## **TRANSPORTATION**

Transportation covers three areas: sidewalks, streets, and the airport. \$415,000 has been set aside to install sidewalks. The areas of focus include State Hwy 30, US Hwy 190, Martin Luther King Jr. Blvd., and Bowers Blvd. These areas have been selected to maximize pedestrian safety along the busiest streets and for public school and university student safety.

Street improvements for the year include \$203,820 for 1<sup>st</sup> Street improvements and extension and, dependent upon a cost sharing agreement, the connection between Normal Park Drive and 11<sup>th</sup> Street (\$385,000). A ten year airport master plan was completed in 2002. Funding was provided through an Aviation Division grant from the Texas Department of Transportation to resurface the runway, upgrade lighting, and modify the drainage.

## **CAPITAL PROJECTS**

The City opened the Robinson Creek Wastewater Treatment Plant in the fiscal year 2002/03. With the opening of the plant, the City will enjoy a capacity of 50%. This will ensure adequate wastewater treatment plant capacity for projected growth through 2020. Wastewater projects during the year include providing wastewater service into the Westridge, Majestic Forest, Sumac, and Highway 347 area subdivision as well as the diversion of wastewater flow from the north and south plants to the Robinson Creek plant. This will assure the capacity for growth at any area of the City.

# Overview

Water improvements are focused primarily on the west side of town in providing water service to the Westridge subdivision as well as increasing water pressure and circulation on the west side of town.

## ECONOMIC DEVELOPMENT

Pedestrian traffic within the community is important, particularly along the major arterials and around the schools. The City has committed \$415,000 in this year's budget to improve the sidewalk access on State Highway 30 and Highway 190 and around the schools.

Ongoing efforts through the Main Street Program to improve the attractiveness of the downtown area and shopping convenience will receive major attention. Making the downtown aesthetically attractive and pleasing to pedestrians is of primary importance. Landscaping (\$50,000), paving a newly acquired parking lot (\$30,000), and initiating a historic preservation ordinance are planned. The City anticipates receiving an FDA grant for the extension of water and wastewater lines to the State Highway 75 area, securing a general purpose Foreign Trade Zone in the same general area, and install directional signs from the Wayfinding Study.

Art and cultural activities are important and will be expanded through the renovation of the Wynne Home Cultural Arts Center. The City has set aside \$300,000 (debt funded), through the hotel/motel tax. The total project (\$1,068,000) will be financed through the City, foundation grants, and community fund raising.

## HOUSING

An important issue facing Huntsville has been the availability of affordable housing. This is a very predictable issue in that university students tend to absorb the affordable housing units that are available within a community, leaving other segments of the community without adequate housing alternatives. The City is working at the state and federal levels to broaden its ability to compete for improved housing opportunities through dorm payment assistance, counseling, and interest rate write downs. The City is also working with developers to provide housing lots, in addition to the housing finance options. The new Fannie Mae initiative, focused on law enforcement (including correctional officers), appears to be a promising form of assistance. Finally, the City is investigating legislative remedies to the housing assistance formulas which negatively and unfairly impact Huntsville.

## INFORMATION SERVICES

The clear objective of Information Services is to integrate technology across the organization and operational areas. In order to achieve this vision, Information Services has completed a network and security upgrade, and is in the process of implementing integrated financial and asset management systems, and coordinating training for these functions.

In addition, the Library Services division will begin plans for expansion, as the Library does not meet current service demands. The plan is to expand at the existing site. During the year, a footprint must be developed to ensure adequate land and initial discussion on building design. Current planning is scheduled for the upcoming fiscal year.

## HUMAN RESOURCES

City staff is the most important asset the City possesses. The strategic alignment of the vision, mission, values, management philosophy, and culture is intended to create a positive and empowering work environment. This environment is premised on ongoing educational and development processes for employees.

There were few staffing changes for the new budget year, following the addition of a net increase of seven positions the prior year. These include five positions in the PD School Resource Officer, one position in Urban Forestry, and two part-time positions in Library Services. A classification and Compensation study was completed in 2002. Due to funding limitations, only 2% pay adjustments were included in the budget.

# Overview

The city's self-insured health plan has rate increases from \$290 to \$345 per month for employees and from \$260 to \$290 for dependents.

## **BUDGET HIGHLIGHTS: FINANCIAL**

The City is committed to sound financial planning and direction, as reflected in the adopted budget and fiscal policies, adopted as part of the budget. One of the Council's goals is that each utility system is a self-supported operation that provides a desirable and affordable level of service is continued in this budget. A more detailed look at the City's revenues and funds is provided in the Financial Summary section.

### **GENERAL FUND**

The General Fund continues to be very tight. The lack of taxable property will continue into the foreseeable future and will limit the City's ability to provide enhanced services. Consequently, the long-term goal is to grow the tax base through economic development efforts. The City collects a one-cent sales tax to fund City general operations. An additional half-cent sales tax is collected for a reduction in the property tax. Sales tax is vulnerable to economic swings in the general economy; however, with support for state government services, sales tax revenue has remained steady. However, the growth of the retail sector of the community is an important strategy. The goal is to move Huntsville to become a retail center for this area and to minimize the leakage of sales tax revenues to the Houston-metropolitan area and Bryan-College Station.

### **WATER, WASTEWATER and SOLID WASTE FUNDS**

The City's utility systems is expected to generate revenues sufficient for operations and maintenance and some system improvements. The times coverage ratio standard measure of utility revenue debt capacity is 1.69 times coverage for 2003/04, which exceeds the policy requirement of 1.25 times coverage.

### **SPECIAL REVENUE FUND: STREETS**

The City dedicates 100% of franchise fees collected from investor-owned utilities and City-operated utilities for maintenance of the public streets and rights-of-way. Anticipated revenues into this fund are approximately \$200,000 less than the prior year due to franchise fees calculations by Entergy Electric Co.

### **RESERVES**

The budget maintains reserves in the various funds within the parameters set forth by City Council. The General Fund reserve is 19.2% of expenses, the Street Special Revenue Fund is 16.67%, the Water (utility) Fund is 23.9%, Wastewater (utility) Fund is 19.2%, and the Solid Waste (utility) Fund is 6.9%. The City intends to increase the Solid Waste Fund's reserves to 16.67% over a five year period.

## **EMERGING ISSUES**

As we look beyond the year 2003/04, there are several issues that must be considered in order to maintain the quality of life in Huntsville and the delivery of services:

## **ECONOMIC DEVELOPMENT**

The tax base for Huntsville and Walker County is small relative to the population. This is because the assets Huntsville enjoys, with the National Forest State Park, Sam Houston State University and the Department of Criminal Justice are all tax exempt. It is important that the City pursue industrial and other economic development activities.

## **INFRASTRUCTURE**

To provide for existing demands, as well as to accommodate future growth demands from the state and university, expansion to the Trinity River Authority water plant will be required or new wells drilled. Aging and demand on the infrastructure will require additional funding for repairs, maintenance, and improvements.

## **HEALTHY COMMUNITY - HEALTHY FAMILIES**

A critical point in maintaining the sense of community in Huntsville is the social infrastructure as it is expanded to respond to ever-changing needs of our children, youth and families. The children- and youth-focused programs, the Recreation Department and the Library partially address these growing needs. The City's efforts coupled with those of HISD and the non-profit sector continues to grow in importance. Much of this work is coordinated by and through Huntsville's Promise.

## **HOUSING**

The City continues its need for additional housing alternatives. This includes affordable housing including both single family and multiple family units. Other housing needs are within the senior citizen sector as well as the need for greater diversity in single-family housing opportunities. The City can have a significant influence through its adoption of development codes. These will be looked at during this fiscal year, as well as working with the state and federal governments and the offering of housing finance opportunities for our citizens.

## **CONCLUSION**

Organizational development, economic development and service delivery strategies will dominate the Council and staff time during the year. The productivity of employees through the provision of needed equipment, software and essential training are also future concerns.

The leadership and direction each of you have provided subsequent to the budget process and in implementing this budget has been greatly appreciated. I acknowledge the tremendous contributions of all City staff in preparing the FY 2003/04 Annual Operating Budget.

Respectfully submitted,

Kevin Evans  
City Manager

# Overview

## ***A Citizen's Guide To The Budget***

The City of Huntsville's budget document represents a definitive policy statement, establishing levels of service and determining the allocation of municipal resources. The Budget serves as an operational tool and planning guide, wherein the present policies and plans for the future are presented for the scrutiny of citizens, the ultimate consumers of municipal services. The budget document includes the City's vision and mission statement, goals, and the budget plan adopted by City Council to meet the established goals.

The preface, overview, revenues, and summaries by fund make up the first sections of the budget. Following is a section that summarizes debt and revenues of the City. A statistical section is provided to give a historical view of operations. Detail budgets, grouped by fund, are then presented. A departmental overview, providing a description of the various divisions, accomplishments for the past fiscal year, and planned accomplishments for FY 2003-04 follows. The budget for each division is provided, as is the personnel allocation. This budget provides activity indicators for each division. A glossary section completes the budget.

The accounts of the City are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. Each fund can be generally thought of as a small business. The operations of each are maintained using a set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues, and expenditures. City resources are budgeted to the individual funds, by activity, and are controlled within the individual fund. The various funds are grouped into generic fund types.

### **Budget Document Format**

	Beginning on page#		Beginning on page#
1. Preface	1	7. Debt	215
2. Overview	5	8. Fiscal and Budgetary Policies	263
3. Revenues	27	9. Organizational Structure and Staffing	285
4. Summary by Fund	53	10. Statistical Data	307
5. Department Overview	103	11. Glossary	325
6. Capital Budget	185		

The Budget is presented in sections to enhance its usability as an operating guide. As an operations guide, the budget provides each department with valuable information for guidance in day-to-day activities. The budget is presented in sections and presents information ordered by level of detail. As you go through the budget, each section will provide greater detail. The financial summary, beginning on page 51, provides a general overview of the activities of all funds, clearly demonstrating transactions between funds.

### **Budget Structure**

#### General Governmental Funds

General Fund  
General Obligation Debt Service Fund  
General Capital Projects

#### Enterprise Funds

Water Fund  
Wastewater Fund  
Solid Waste Fund  
Golf Course Operations Fund  
Oakwood Cemetery Operations Fund

#### Special Revenue Funds

Municipal Court Security/Technology SRF  
Street SRF  
Police SRF  
Hotel/Motel Tax & Arts SRF  
Airport SRF  
Library SRF  
PD Resource Officer SRF

#### Internal Service Funds

Medical Insurance ISF  
Equipment Replacement - Fleet ISF  
Equipment Replacement - Technology ISF

#### Fiduciary Funds

Library Endowment Fund  
Oakwood Cemetery Fund

# Overview



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# Overview

The Fiscal and Budgetary Policies, adopted as part of the budget, require that a budget be prepared for each of these funds. The fund structure includes use of special revenue funds (SRF) and internal service funds (ISF). Special revenue funds are used to account for revenues either legally obligated for a special purpose, conditions of a grant, or funds designated by Council to be used for a specific purpose. The City has SRF funds as a result of all three of these circumstances. The use of special revenue funds allows for a clearer picture of dedicated or special purpose revenues.

Internal Service Funds charge other City funds for services they provide within the organization. The City uses Internal Service Funds for medical insurance and equipment replacement. The Equipment Replacement funds charge other City funds a lease charge for equipment, and when it is time to replace the equipment, funds are available.

Enterprise Funds, which are made up of the Water, Wastewater, Solid Waste, Golf Course Operations, and Oakwood Cemetery Operations Funds, are intended to be self-supporting from revenues generated by the users of the service and are not supported by taxes. Several Enterprise capital projects are planned.

The City has two Nonexpendable Trust Funds: the Library Endowment Fund and the Oakwood Cemetery Fund. The only monies available for expenditure in these funds are accumulated interest earnings.

## Capital Projects Budgets

The budget includes approved capital projects. The Capital Projects budgets consist of FY 2003-04 allocations for projects in the multi-year Capital Improvements Plan (CIP). Items included in the CIP are street and park improvements, water supply and distribution facilities, and wastewater collection and disposal facilities. Completions of projects depend on the availability of funds. Projects may span several years. A Capital Project's budget is considered a project length budget. The Capital Projects budgets are included under a separate tab. Approved general capital projects are detailed, on pages 184-196. The Golf Course project is presented on pages 197, water projects on pages 198-202, and Wastewater projects on pages 204-210.

Funding for capital projects come from varied sources; transfer of funds from the operational budgets, debt issues, grants, etc. Once a capital improvement is completed, any operational costs will be included in the appropriate operational budget. Rate increases necessary to fund debt payments are included in the operating budget.

## Organizational Structure/Supervisory Responsibility

Organization charts are presented in the departmental overview section. An organization chart is presented in the front of each department. A functional structure chart is presented on page 283.

## Budget Preparation

As has been practice, a base budget was presented to Council for review. The base budget presents a plan at the same level of service as that presented in the prior year, with updated costs. The City uses a modified, incremental approach to budgeting. The budget for the prior year served as a starting point for budget estimates. A line item budget was prepared, and detail sheets supported the line item requests. Explanations of increases and decreases were required. Changes to the level of service, additional personnel, equipment replacement, and proposed projects were presented as supplemental requests or decision packages. Requests are weighed against the City revenues and other requests, and recommendations are made by the City Manager to City Council.

The City Manager presented a list of recommended increases to the budget for new or expanded programs and capital equipment. Council consideration was given to these various requests, as well as requests presented by the public, Council members, and other Council appointed committees.

## Budget Process and Time Table

May - June..... Department heads received a budget manual which included detailed instructions on the required budgeting procedures. Sample forms were included, with step-by-step instructions. A preliminary calendar was given to department heads at that time. Departments presented supplemental requests, referred to as decision packages, to the current budget. Supplemental requests are changes to, additions to, or decreases from the current basic operations and maintenance budget. All capital expenditures and changes in the number of employees are made as supplementary requests. A summary of requests was prepared by the Finance Department and given to the City Manager for review.

June - July Meetings were held with City Council to discuss the Vision and Mission statements and to discuss goals for the City. Budget worksheets were distributed to department heads. These worksheets showed actual prior year expenditures and expenditures to date. All salary and benefit data was calculated for the department. Personnel cost summaries were given to the department for their review along with various other worksheets. These included reports from accounting such as summaries of telephone charges to date, projected liability insurance costs, maintenance contract costs, etc. The garage provided worksheets on estimated and projected vehicle repair costs and lease charges for vehicles. Guidelines were given as to expected increases; such as gasoline and utility costs.

Departments returned these worksheets, showing expected costs for the remainder of the current year, a proposed budget for the next year, and estimated budgets for four additional years. The requests were supported by various forms. Such items as training and seminars, contracted services, and maintenance required support documents. Departments presented a form detailing increases and decreases with the explanation for the change.

July - August ..... The City Manager discussed the proposed budget with department heads. Revenue projections were completed and summary documents prepared. The requested increases and additional requests were prioritized by the City Manager. Basic budget requests and additional requests were balanced against available funds. Rates and fees were reviewed as a part of this process.

August - September ..... Workshops were held in August and September with the Council. The City Manager gave an in-depth review of the budget, with Council making the final decisions. A public hearing on the tax rate and budget was held in September. A draft budget was made accessible to the public prior to the public hearing. The City Secretary received the original proposed budget, and all additions or changes to the document. The FY 2003-04 budget was adopted on September 16, 2003.

## Procedures to Change or Amend the Budget

The Budget, as adopted by Council, is subject to change or amendment by formal action of the City Council. Budgetary control is maintained through review of interim budget statements and Council review on a quarterly basis. The City Manager has limited authority to transfer certain line items within a division. Transfers between divisions and transfers from the reserve for future allocation are presented to Council on a quarterly basis. Adjustments between funds, or increased budget allocations greater than \$3,000 require Council approval.

## Budget Message

Citizens are encouraged to read the transmittal letter and review the summary, statistical, and fund detail sections of the Budget.

## ***Huntsville's Long-Term Planning Process***

The City of Huntsville is guided by a series of master plans: Parks & Recreation, Wastewater, Transportation, Cultural Affairs, Airport and Library. Plans are underway to conduct a community-wide strategic plan in the near future.

### Vision and Mission Statements and Ends Statements

The City's Vision and Mission Statements serve as broad statements of purpose. There are six areas derived from the Vision Statement with each area defined with a broad Policy End statement. Ends describe, in specific terms, desired end-states. The *End* statements are the vision of Huntsville at its very best and represent the ultimate target at which all activities of the City are aimed. Specific Council and citizen direction given in each area are called Focus Ends. This term is used because these statements focus staff efforts in accomplishing the Policy Ends.

### Links to Annual Budget

The City staff and elected and appointed City Officials rely on the Ends to provide direction and guidance for recommending and authorizing the expenditure of public funds. Ends are developed by the City Council at its May/June budget retreat and by the various advisory boards. Not all Policy and Focus Ends are addressed in each Annual Operating Budget element. The Annual Operating Budget specifically defines the methods or processes by which the City Manager and City staff will go about achieving the desired end-states for each policy area.

### Means Statements

The methods or processes by which the desired end-states are achieved are called *Means*. The Means, similar to objectives or strategies, are the specific actions required to accomplish the Ends. The Means are identified through strategic planning sessions with the senior management team and key division staff guided by Council priorities. The Annual Operating Budget is a detailed look at each operational area, or department, within the City and its own unique set of Means. These Means are included with each department and are listed by the Policy End statement(s) it addresses.

### Five-Year Plans

The City uses a five-year planning horizon to prepare the capital projects program and financial forecasts. The Five-year capital projects program and the anticipated funding sources are incorporated into and adopted with the Annual Operating Budget.

### Means Statements

The methods or processes by which the desired end-statements are achieved are called means. The means, similar to objectives or strategies, are specific actions required to accomplish the Ends. The means are identified through strategic planning sessions with the leadership team and key departmental staff guided by Council priorities. The Annual Operating Budget is a detailed look at each operational area, or department, within the City and its own unique set of Means.

### Five-Year Plans

The City uses a five-year planning horizon to prepare the capital projects program and financial forecasts. The five-year capital projects program and the anticipated funding sources are incorporated into and adopted with the Annual Operating Budget. The capital planning process is discussed in more detail with the Capital Projects section. Five-year financial forecasts are prepared to guide policy and priority decisions of staff and Council. The financial forecasts meet budget and financial policies and are based on historical trends, programs and projects outlined during the other planning processes, and reasonable economic and growth projections. The revenue forecasts from these models are included in the Financial Summary section.

## Governance Model

The City of Huntsville has adopted the policy governance model. The governance model is an advanced approach to Council operations which provides for Council to set policies and Ends, while leaving the Means for accomplishing those Ends and policies to the City Manager and his staff. As long as Council defined “executive limitations” are not breached, the City’s staff is able to use its best efforts and judgment to perform Means to accomplish the Ends. This is consistent with the desire organizational culture – integrative – which is based on empowerment of the staff.

## VISION/GLOBAL ENDS

**The city of Huntsville is a community that is beautiful, historic, culturally diverse, affordable, safe and well planned with great opportunity for our citizens.**

### **BEAUTIFUL**

<b>Policy End</b>	<b>1.00</b>	<b>We will know the City of Huntsville is <i>beautiful</i> when</b>
Focus End	1.01	Trees, native flora and green space are enhanced, maintained and preserved
Focus End	1.02	Citizens maintain the natural beauty of the City and their own property
Focus End	1.03	Older buildings, and abandoned or unsightly property have been refurbished or removed
Focus End	1.04	Entrances to the City are attractive and inviting
Focus End	1.04.01	Roadways are clean and neat
Focus End	1.05	Green space along major corridors is protected and enhanced
Focus End	1.06	Conditions in Huntsville are consistent with the "Keep Texas Beautiful" objectives KTB empowers Texans through education to take responsibility for enhancing their community's environment. The vision is to make Texas the cleanest, most beautiful state in the nation through litter prevention and beautification.
Focus End	1.07	The appearance of business premises does not detract from the visual attractiveness of the City
Focus End	1.07.01	Businesses have adequate amounts of landscaped parking and front space
Focus End	1.07.02	Businesses are not allowed to store junk in front of their businesses
Focus End	1.08	Huntsville is free of litter
Focus End	1.09	Drainage ways are clean
Focus End	1.10	Utilities (power, TV, cable, etc.) are underground or at the rear of lots

### **HISTORIC**

<b>Policy End</b>	<b>2.00</b>	<b>We will know the City of Huntsville is <i>historic</i> when</b>
Focus End	2.01	We have preserved historic buildings
Focus End	2.02	We have an inventory of important historical buildings and sites
Focus End	2.02.01	When they are not torn down
Focus End	2.03	Historic structures/sites have been restored/rehabilitated
Focus End	2.03.01	Oakwood Cemetery
Focus End	2.04	Huntsville is recognized as a historic town
Focus End	2.05	Publications and tourists recognize the area for its historical significance
Focus End	2.06	Historic structures are functional and used
Focus End	2.06.01	Wynne Home is restored and is actively used as an Arts Center
Focus End	2.06.02	Log Cabin is restored and is used in promotion of downtown and tourism
Focus End	2.06.03	Old Town Theatre is restored and is used to promote the fine arts
Focus End	2.07	The historical sites identified in 2000 receive state recognition

### **CULTURALLY DIVERSE**

<b>Policy End</b>	<b>3.00</b>	<b>We will know the City of Huntsville is <i>culturally diverse</i> when</b>
Focus End	3.01	Citizens recognize and appreciate cultural diversity
Focus End	3.01.01	No barriers exist to association between various cultural groups
Focus End	3.01.02	Opportunities exist to experience other cultures
Focus End	3.01.03	Huntsville City government is perceived to be "minority friendly"
Focus End	3.01.04	People of various cultures in leadership positions in public and private agencies, including City boards and commissions
Focus End	3.01.05	City sponsored/funded activities reflect the cultural diversity of the community

### **AFFORDABLE**

<b>Policy End</b>	<b>4.00</b>	<b>We will know the City of Huntsville is <i>affordable</i> when</b>
Focus End	4.01	Residents have a variety of employers for entry level jobs
Focus End	4.02	There is sufficient housing for residents in all income levels to buy
Focus End	4.03	Well paying jobs are available for all segments of the community
Focus End	4.04	Small businesses are thriving
Focus End	4.05	Affordable transportation is available to all segments of the community
Focus End	4.06	Non-government unemployment is below the state average
Focus End	4.07	A variety of retail stores are located convenient to all parts of the community

# Overview

## **AFFORDABLE (cont'd)**

Focus End 4.08  
Focus End 4.08.01

Focus End 4.09  
Focus End 4.10  
Focus End 4.11  
Focus End 4.12

Focus End 4.13

Employing businesses find it attractive to relocate to Huntsville  
Relocation incentives for businesses successfully induce relocations and/or expansions  
Poverty driven crime is reduced  
Technical educational opportunities are available to all  
Income level of the community can afford high quality of services  
There is adequate competition in all levels of retail business and cost of services can be reduced  
Funding is available for City sponsored programs for all segments of the community

## **SAFE**

### **Policy End 5.00**

Focus End 5.01  
Focus End 5.02  
Focus End 5.02.01  
Focus End 5.03  
Focus End 5.04

Focus End 5.05

Focus End 5.06

Focus End 5.07  
Focus End 5.08  
Focus End 5.09  
Focus End 5.10  
Focus End 5.11

### **We will know the City of Huntsville is safe when**

Neighborhoods and intersections are well lighted  
There are sidewalks along all arterials and defined collector streets  
Sidewalks are within 1000 feet of schools and parks  
Citizens feel safe and well protected from crime and disorder  
Citizens/visitors affected by health emergencies are assured of timely transfer to necessary treatment facilities  
Response times and service levels for emergency services are compatible in all parts of the City  
Citizens are safe from the threat of natural, technological and social hazards  
People and property are safe and secure from the threat of fire  
Roadways provide safe passage for people and goods  
The city airport is safe for those using it and those living nearby  
Citizens are assured of safe utilities, food service and building practices  
Families and individuals are safe from domestic and public abuse

## **WELL-PLANNED**

### **Policy End 6.00**

Focus End 6.01  
Focus End 6.01.01  
Focus End 6.01.01.01  
Focus End 6.01.02  
Focus End 6.01.03  
Focus End 6.01.04  
Focus End 6.01.05  
Focus End 6.01.06  
Focus End 6.01.07  
Focus End 6.01.08

Focus End 6.01.09

Focus End 6.01.10

Focus End 6.01.11

Focus End 6.01.12

Focus End 6.01.13

Focus End 6.01.14

Focus End 6.01.15

Focus End 6.01.16

Focus End 6.02

Focus End 6.03

Focus End 6.04

Focus End 6.05

Focus End 6.06

Focus End 6.06.01

Focus End 6.06.01.01

### **We will know the City of Huntsville is well-planned when**

Comprehensive planning of all City services to meet all citizens' needs  
Water and sewer available in all areas of the City  
Adequate water supply and treatment capacity  
Sidewalks on arterial and collector streets  
Drainage systems are adequate to prevent flooding or damage  
Streets have good surfaces and are adequate to carry traffic  
Solid Waste Collection and disposal meets the needs of all citizens  
The Airport meets the needs of the general and business community  
Citizens feel safe  
The Library collection and services meet the needs and expectations of citizens  
The Arts are promoted and viewed as a community asset  
Golf course is promoted within the community and Raven Nest is a well-rated, popular and profitable golf course  
Oakwood Cemetery is an attractive and informative site. The new cemetery areas meet the needs of citizens.  
The public is protected through adequate and enforced health and building codes  
Animal control protection meets the needs and service demands of citizens  
Downtown Huntsville is an attractive and organized retail unit  
The community is free from the threat of fire, and if it occurs, fire response is swift and successful  
There is adequate collection and treatment capacity for wastewater service and discharges are in compliance with environmental standards  
New businesses are landscaped with adequate green space in front  
Parks and recreational opportunities are available throughout the community  
Street lights along all arterial and collector intersections are in place  
Utility lines along arterials are buried or easement is in the rear  
Has great opportunity for our citizens when every person has an opportunity for a job  
Our citizens have a variety of job options when...  
Training and education options to acquire skills for jobs

# Overview

## **WELL-PLANNED (cont'd)**

Focus End	6.06.01.02	10% of our high school and college students can find a job locally
Focus End	6.06.01.03	8% of employment is in manufacturing
Focus End	6.06.01.04	Addition of employment of payroll is non-government (new jobs)
Focus End	6.06.01.04.01	Jobs available require skilled employment
Focus End	6.06.01.04.02	Job requires a variety of skill levels
Focus End	6.06.01.04.02.01	With persons with professional training
Focus End	6.06.01.05	Jobs that pay wages comparable to Texas' average
Focus End	6.06.01.06	When residents are not under-employed
Focus End	6.06.01.07	When job opportunities exist locally for both spouses in a family
Focus End	6.06.01.08	When the community has amenities to retain and attract people
Focus End	6.06.01.08.01	Has adequate meeting space and service facilities to support meeting space
Focus End	6.06.01.08.01.01	Conference facilities are available
Focus End	6.06.01.08.01.02	Convention facilities are available
Focus End	6.06.01.08.01.03	Civic facilities are available
Focus End	6.06.01.09	Employment is stable such to have low turnover
Focus End	6.06.01.10	Variety of jobs that are not cyclical
Focus End	6.06.02	All cultures/groups are represented in the employment available in the City and local government
Focus End	6.06.03	Become involved in City government
Focus End	6.06.04	Have a voice in development of City policy
Focus End	6.06.06	Citizens can participate in a variety of recreation, cultural, or athletic activities
Focus End	6.06.07	Every family can afford adequate housing
Focus End	6.06.08	All citizens can safely enjoy the outdoor environment
Focus End	6.06.09	Every citizen can engage in educational opportunities
Focus End	6.06.10	The community is self-supporting with respect to shopping and restaurants
Focus End	6.06.11	There is good access to health care
Focus End	6.06.11.01	78% of the property value in the city limits is taxable
Focus End	6.06.12	Ratio of taxes assessed between residential and commercial properties
Focus End	6.06.13	Industrial parks available for potential basic industries
Focus End	6.06.13	Approaches into the City are visually attractive and unified
Focus End	6.06.14	Transportation system is adequate to meet traffic flows
Focus End	6.06.14.01	Signalization to allow for cross movement of traffic
Focus End	6.06.15	New developments are properly linked to City
Focus End	6.06.16	New development does not conflict with historic structures and residential areas
Focus End	6.06.17	There is financial stability
Focus End	6.06.17.01	Stable tax rate
Focus End	6.06.17.02	Below debt limits
Focus End	6.06.17.03	Investment objectives well defined
Focus End	6.06.17.04	Adequate financial reserves
Focus End	6.06.17.04.01	Set aside funds for replacement of assets when needed
Focus End	6.06.17.05	Positive cash flow
Focus End	6.06.18	When the City contributes to the cultural climate of our community
Focus End	6.06.19	Citizens have access to information related to City projects and community activities
Focus End	6.06.20	Health care services are available to meet the community's needs
Focus End	6.06.21	Community service providers are linked to avoid gaps or overlaps in community service
Focus End	6.06.22	Important public service providers are networked

## Operating Funds Summary

	General Fund	General Obligation Debt	Special Revenue Funds	Water Fund
<b>AVAILABLE FOR ALLOCATION OCT 1:</b>	<b>\$ 4,356,698</b>	<b>505,855</b>	<b>1,166,387</b>	<b>3,008,441</b>
<b>Revenues</b>				
Property Taxes	\$ 1,907,000	1,558,000	-	-
Sales Tax	4,600,000	-	-	-
Franchise Fees/Other Taxes	50,000	-	1,385,000	-
Franchise Fees - Other City Funds	-	-	331,000	-
Hotel/Motel Taxes	-	-	395,268	-
Water Sales	-	-	-	6,600,000
Water Sales – Tenaska Contract	-	-	-	1,900,000
Wastewater Service	-	-	-	-
Solid Waste Collection/Disposal	-	-	-	-
Late Payment Penalties	-	-	-	44,000
Licenses and Permits	152,700	-	-	-
Fines	675,600	-	40,000	-
Fees/Charges/Sales	101,400	-	100,700	123,000
Grants/Reimbursements	34,000	-	281,539	-
Inter-Governmental	215,600	-	224,000	-
Interest	83,400	7,000	13,720	70,000
Administrative Cost Reimbursement	1,305,175	-	-	-
Charges Other Funds	-	-	-	232,640
Charges Other Funds – Medical Insurance ISF	-	-	-	-
Charges Other Funds – Equipment Replacement ISF	-	-	-	-
Charges Other Funds – Fleet Management ISF	202,842	-	-	-
Charges Other Funds – IT Operations ISF	652,061	-	-	-
Charges Other Funds – Planning & Development ISF	833,489	-	-	-
Transfers From Other Funds	-	68,900	-	-
Other Revenue	49,082	-	2,000	-
Loan to Golf Operations	-	-	-	-
<b>Total Revenues</b>	<b>\$ 10,862,349</b>	<b>1,633,900</b>	<b>2,773,227</b>	<b>8,969,640</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 15,219,047</b>	<b>2,139,755</b>	<b>3,939,614</b>	<b>11,978,081</b>
<b>Appropriations</b>				
Charter Offices	\$ 690,601	-	-	-
Human Resources	398,079	-	-	-
Finance/Accounting/Utility Billing/Office Services	731,038	-	-	355,670
Municipal Court	229,635	-	30,000	-
Public Works Administration	314,700	-	-	-
Parks/Recreation/Golf Course Operation	1,157,950	-	-	-
Building Services/Office Services	309,390	-	-	-
Street/Street Sweeping/Drainage	-	-	1,993,448	-
Library	548,720	-	39,826	-
Public Safety	4,116,297	-	800	-
Planning & Development	916,810	-	-	-
Central Inspection/Animal Control	596,305	-	-	-
Economic Development	396,051	-	-	-
Arts/Tourism/Visitors Center	-	-	445,035	-
Water Production/Distribution/Meter Reading	-	-	-	4,351,971
Wastewater Collection/Trmt/Lab Svcs./Drainage Maint.	-	-	-	-
Solid Waste Collection/Disposal	-	-	-	-
Cemetery	-	-	-	-
Medical Insurance Fund	-	-	-	-
Fleet Management	563,455	-	-	-
Information Services	1,323,515	-	-	-
Equipment Replacement Funds	-	-	-	-
Administrative Costs – General Fund	-	-	-	1,257,889
Transfers to Other Funds	-	-	68,900	-
Charges from Other Funds	-	-	-	53,200
Franchise/Use of Right-of-Way	-	-	-	125,000
Debt Service	-	1,649,876	-	2,745,489
Reserve for Future Allocation	97,920	-	-	162,500
Other	-	-	-	80,000
Capital Projects/Transfer to Capital Projects	65,209	-	-	287,500
PD School Resource Officer	-	-	314,025	-
<b>Total Appropriations</b>	<b>\$ 12,455,675</b>	<b>1,649,876</b>	<b>2,892,034</b>	<b>9,419,219</b>
<b>Changes Due to Reserves/Investments/Transfers CIP</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Overview

AVAILABLE FOR ALLOCATION SEP 30:	\$	2,763,372	489,879	1,047,580	2,558,862
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# Overview

	Wastewater Fund	Solid Waste Fund	Other Enterprise Funds	Internal Service Funds	Permanent Funds	Total
\$	2,553,085	719,056	185,443	607,887	437,892	13,540,744
\$	-	-	-	-	-	3,465,000
-	-	-	-	-	-	4,600,000
-	-	-	-	-	-	1,435,000
-	-	-	-	-	-	331,000
-	-	-	-	-	-	395,268
-	-	-	-	-	-	6,600,000
-	-	-	-	-	-	1,900,000
6,800,000	-	-	-	-	-	6,800,000
-	3,643,000	-	-	-	-	3,643,000
56,000	40,000	-	-	-	-	140,000
-	-	-	-	-	-	152,700
-	-	-	-	-	-	715,600
66,000	3,000	1,065,650	410,880	-	-	1,870,630
-	700	-	-	-	-	316,239
-	-	-	-	-	-	439,600
70,000	11,000	300	-	4,500	-	259,920
-	-	-	-	-	-	1,305,175
53,200	-	-	-	-	-	285,840
-	-	-	-	1,085,280	-	1,085,280
-	-	-	-	813,526	-	813,526
-	-	-	-	-	-	202,842
-	-	-	-	-	-	652,061
-	-	-	-	-	-	833,489
-	-	-	-	190,000	-	258,900
-	2,000	50,000	-	-	-	103,082
-	-	-	-	-	-	-
\$	7,045,200	3,699,700	1,115,950	2,499,686	4,500	38,604,152
\$	9,598,285	4,418,756	1,301,393	3,107,573	442,392	52,144,896
\$	-	-	-	-	-	690,601
-	-	-	-	-	-	398,079
-	-	-	-	-	-	1,086,708
-	-	-	-	-	-	259,635
-	-	-	-	-	-	314,700
-	-	981,617	-	-	-	2,139,567
-	-	-	-	-	-	309,390
-	88,610	-	-	-	-	2,082,058
-	-	-	-	-	-	588,546
-	-	-	-	-	-	4,117,097
-	-	-	-	-	-	916,810
-	-	-	-	-	-	596,305
-	-	-	-	-	-	396,051
-	-	-	-	-	-	445,035
-	-	-	-	-	-	4,351,971
2,420,864	-	-	-	-	-	2,420,864
-	2,536,110	-	-	-	-	2,536,110
-	-	116,710	-	-	-	116,710
-	-	-	1,552,996	-	-	1,552,996
-	-	-	-	-	-	563,455
-	-	-	-	-	-	1,323,515
-	-	-	-	974,841	-	974,841
1,246,598	489,080	-	-	-	-	2,993,567
-	-	-	-	-	3,500	72,400
161,510	71,130	-	-	-	-	285,840
136,000	70,000	-	-	-	-	331,000
2,738,647	107,591	-	-	-	-	7,241,603
200,000	211,689	-	-	-	-	672,109
62,500	12,500	-	-	-	-	155,000
300,000	-	-	-	-	-	652,709
-	-	-	-	-	-	314,025
\$	7,266,119	3,586,710	1,098,327	2,527,837	3,500	40,899,297
-	-	-	-	-	-	-

# Overview

\$	2,332,166	832,046	203,066	579,736	438,892	11,245,599
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## Transfers Between Operating Funds

### TRANSFER TO

		General Fund Operations	General Fund Fleet Operations	General Fund Planning & Development	General Fund Information Services	General Obligation Debt Service	Water Fund	Wastewater Fund
T R A N S F E R  F R O M	General Fund	\$ -	-	-	-	-	-	-
	Water Fund	\$ 506,855	50,711	391,481	308,842	-	-	53,200
	Wastewater Fund	\$ 553,180	50,711	364,278	278,429	-	161,510	-
	Solid Waste Fund	\$ 245,140	101,420	77,730	64,790	-	71,130	-
	Golf Course Operations Fund	\$ -	-	-	-	-	-	-
	Oakwood Cemetery Operations Fund	\$ -	-	-	-	-	-	-
	Oakwood Cemetery Endowment Fund	\$ -	-	-	-	-	-	-
	Street SRF	\$ -	-	-	-	-	-	-
	Court Special Revenue Funds	\$ -	-	-	-	-	-	-
	Hotel/Motel Tax & Arts SRF	\$ -	-	-	-	68,900	-	-
	PD School Resource Officer SRF	\$ -	-	-	-	-	-	-
<b>Total In</b>		\$ 1,305,175	202,842	833,489	652,061	68,900	232,640	53,200

# Overview

	Oakwood Cemetery Endowment	Medical Insurance ISF	Computer Equipment Replacement	Fire Equipment Replacement	Fleet Equipment Replacement	Street SRF	Police Grants	<b>Total Out</b>
\$	-	603,840	205,091	190,000	327,410	-	-	1,326,341
\$	-	89,760	17,983	-	56,717	125,000	-	1,600,549
\$	-	106,080	2,880	-	68,700	136,000	-	1,721,768
\$	-	122,400	2,543	-	215,982	70,000	-	971,135
\$	-	40,800	2,415	-	-	-	-	43,215
\$	-	8,160	-	-	3,000	-	-	11,160
\$	-	-	-	-	-	-	-	-
\$	-	77,520	1,990	-	91,454	-	-	170,964
\$	-	-	-	-	-	-	-	-
\$	-	-	-	-	-	-	-	68,900
\$	-	20,400	-	-	2,000	-	-	22,400
\$	-	1,068,960	232,902	190,000	765,263	331,000	-	5,936,432



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## Three-Year Summary of Capital Projects Budget

<i><b>FY 2002-03 Budget</b></i>	<b>Beginning Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending Balance</b>
<u>Governmental Funds</u>				
Street	\$ 1,001,790	891,212	1,871,262	21,740
Sidewalk CIP	-	415,000	415,000	-
Land Acquisition	190,980	1,000	160,000	31,980
Fire Station Project	-	1,244,252	1,244,252	-
Wynne Home	-	25,000	25,000	-
General Projects	376,601	1,000,000	1,329,000	47,601
Information Technology	123,806	600,000	723,806	-
Total Governmental Funds	\$ 1,693,177	4,176,464	5,768,320	101,321
<u>Enterprise Funds</u>				
Golf Course	\$ -	200,000	200,000	-
Water	908,188	446,564	1,345,262	9,490
Wastewater	-	5,544,863	5,460,600	84,263
Total Enterprise Funds	\$ 908,188	6,191,427	7,005,862	93,753
TOTAL CAPITAL PROJECTS	\$ 2,601,365	10,367,891	12,774,182	195,074

<i><b>FY 2001-02 Budget</b></i>	<b>Beginning Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending Balance</b>
<u>Governmental Funds</u>				
Street	\$ 1,001,790	891,212	1,871,262	21,740
Sidewalk CIP	-	415,000	415,000	-
Land Acquisition	190,980	1,000	160,000	31,980
Fire Station Project	-	1,244,252	1,244,252	-
Wynne Home	-	25,000	25,000	-
General Projects	376,601	1,000,000	1,329,000	47,601
Information Technology	123,806	600,000	723,806	-
Total Governmental Funds	\$ 1,693,177	4,176,464	5,768,320	101,321
<u>Enterprise Funds</u>				
Golf Course	\$ -	200,000	200,000	-
Water	908,188	446,564	1,345,262	9,490
Wastewater	-	5,544,863	5,460,600	84,263
Total Enterprise Funds	\$ 908,188	6,191,427	7,005,862	93,753
TOTAL CAPITAL PROJECTS	\$ 2,601,365	10,367,891	12,774,182	195,074

<i><b>FY 2000-01 Budget</b></i>	<b>Beginning Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending Balance</b>
<u>Governmental Funds</u>				
Street	\$ 496,350	25,000	455,465	65,885
Land Acquisition	189,012	6,000	190,000	5,012
Wynne Home	3,957	300,000	301,774	2,183
Service Center	9,908	-	8,955	953
General Projects	436,532	-	210,000	226,532
Information Technology	300,000	5,000	300,000	5,000
Total Governmental Funds	\$ 1,435,759	336,000	1,466,194	305,565
<u>Enterprise Funds</u>				
Golf Course	\$ -	510,000	510,000	-
Water	833,244	647,150	334,867	1,145,527
Wastewater	677,335	2,300,137	2,120,137	857,335
Total Enterprise Funds	\$ 1,510,579	3,457,287	2,965,004	2,002,862
TOTAL CAPITAL PROJECTS	\$ 2,946,338	3,793,287	4,431,198	2,308,427



***Revenue Section Next...***



## **Revenues**



### **REVENUE HISTORY** **FIVE FISCAL YEARS AND FY 2003-04 BUDGET**

*The City of Huntsville's Fiscal and Budgetary Policies, Section V, outline the City's revenue management policies (see pages 265-267 of these policies).*

The City strives to keep the revenue classification system simple in order to promote understanding of the revenue sources. Revenue estimates are estimated realistically, and revenues of a volatile nature are budgeted conservatively. Past revenue collections and review of trends serve as one basis used in revenue budgeting.

**Ad Valorem Taxes.** Property taxes are assessed on both real and personal property. The tax levy is divided between general operating requirements and debt service. In FY 1998-99, the ad valorem tax rate was increased from 38.444 to 43.004; the first tax increase since the 38.444 rate was adopted in 1988. In FY 1999-00, the tax rate was reduced to 41.254 per \$100 of assessed valuation, in FY 2000-01 was increased to 43.254, in FY 2002-03 increased to 45.004, and in FY 2003-04 decreased to 42.500.

The property tax rate was reduced in October 1988, from 524 to 38.444, as required. The reduction in FY 1999-00 was a result of a significant increase in assessed valuation due partly to growth, but mainly to a county-wide reappraisal of residential property by the appraisal district. The 41.254 and 43.254, in FY 2000-01, increases to the tax rate were to provide funds to pay for debt for the street arterials capital program and to fund other traffic related projects. Cities in Texas were allowed to give voters the option of increasing the local sales tax from one cent to one and one-half cents. Voters in Huntsville approved the sales tax option in August 1987. The additional one-half cent sales tax began to be collected in January 1988.

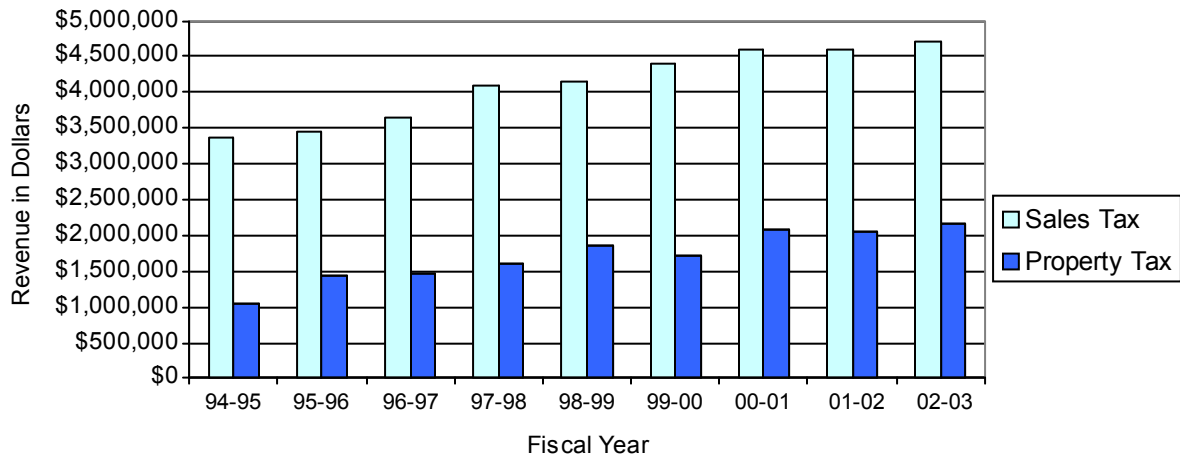
Revenues from property taxes account for 28% of the General Fund revenues, as compared to 25% in FY 1987-88. The City Council contracts with the Walker County Appraisal District for collection of City taxes. The Walker County Appraisal District collects all taxes within the county. Revenue projections are based on a 96% collection rate of the tax levy for FY 2003-04.

**Sales Tax.** Estimated sales tax revenue for FY 2003-04 is \$4,600,000. Because of the one and one-half cent tax rate, sales tax collections exceed revenues generated from ad valorem taxes. Sales tax as a percentage of total General Fund revenues is 42%, compared to 33% in FY 1987-88. The additional one-half cent sales tax generates the equivalent of 58.44 per \$100 valuation tax rate. Sales tax collections are budgeted about the same as the prior year. Throughout the year, the City had months of increases and decreases, a reflection of the general economy. The City has traditionally budgeted a 2% increase for sales tax revenues.



# Revenues

Graphic illustration depicting relationship of Property Tax and Sales Tax:



Franchise/Use of Right-of-Way Fees. Beginning in FY 2000-01, all franchise revenues are budgeted in the Street SRF. Franchise fees are collected from Entergy (electric), Mid-South Electric Cooperative Association (electric), Entex (gas), Southwestern Bell and other providers of telephone service, TCA Cable TV of Huntsville (telecable), TCSI Huntsville, Inc. (telecable), and the City (water, wastewater, and solid waste). In FY 2000-01, revenues received from the electric franchise were higher than expected because of higher than usual fuel costs. The telecable franchise was renegotiated. Revenues from electric decreased in FY 2001-02 due to a new calculation method for the fees. Revenues from franchise fees are expected to be \$1,716,000.

Mixed Drink Tax. This tax is assessed on mixed drinks sold within the corporate limits of the City of Huntsville. Taxes received have been flat over the last several years and are budgeted at the same level as past receipts.

Licenses, Permits, and Fees. Various licenses including electricians, sign contractors, beer, liquor, wine, and wreckers are monitored by the City. Permits including building, electrical, refrigeration, plumbing, etc., are issued. Included in FY 2003-04 is \$152,700 in licenses and permits. Revenue has dramatically decreased with a 20% projected decrease for the upcoming year. Budgeted revenues are based on estimates provided by the Planning & Development Department.

Municipal Court Fines. The City of Huntsville has a Municipal Court. The court is presided over by the City Judge, who is appointed by City Council. The Municipal Court handles violations in accordance with State law, City ordinances, and collects fines that are established by the City Judge. In 1994, a contract with a commercial collection agency was established to trace and collect citations that were uncollectible by the Municipal Court. Collections through this agency continue to increase revenues. The City also added a warrant officer in FY 2001-02. Collections for FY 2001-02 were \$767,244, the largest amount ever collected by the court. Budgeted revenues for FY 2003-04 are \$715,600.

# Revenues

Use of City Labor and Equipment. The principal source of these monies in the General Fund is for work done by the Parks Maintenance and Streets divisions for other funds. The cost of work performed by the Parks Maintenance division crew is transferred to the General Fund, and the work done by the Street crews is transferred to the Street SRF from the various Enterprise Funds. The FY 2003-04 budget reflects a steady decrease since FY 1999-00.

Grants/Reimbursements. Miscellaneous small grants are included in the General Fund. Larger grants are accounted for in Special Revenue Funds. FY 2003-04 Grants/Reimbursement budget is \$322,039. The City of Huntsville and Walker County have a contract in which the City's Fire division is responsible for fighting fires in the County. The County reimburses the City one-half of the operating costs. For the FY 2003-04 budget year, the County will reimburse the City \$215,600.

Administrative Cost Reimbursement. The Proprietary Funds reimburse the General Fund a portion of the administrative costs. Administrative, legal, accounting, finance, purchasing, central garage, information services, planning & development, etc., are budgeted in the General Fund. The other funds reimburse the General Fund a portion of these costs. The transfer is based to the largest degree possible on quantitative measurements. Human Resources Division costs are reimbursed based on the numbers of employees in each fund, accounting costs on invoices, checks, etc., processed for each fund. Administrative, legal, and finance reimbursements are based on the various budgets as a percentage of the total budget. The administrative cost reimbursement for FY 2003-04 totals \$2,993,567. Funds previously transferred from the Proprietary Funds to Internal Service Funds are now transferred to the General Fund. Information Services and the Central Garage/Warehouse are two of the transferred functions.

Interest Income. This budget line item represents expected interest income. The amounts budgeted for FY 2002-03 are \$104,120 for the General Governmental and Special Revenue Funds, \$140,000 for Water and Wastewater Operating Funds, and \$11,000 for the Solid Waste Fund. Monies are invested in accordance with the City's investment policy. Interest earnings in FY 2003-04 are projected to be approximately 20% less than the prior year. The Wastewater Fund shows an increase in budgeted interest.

Water Fund. The major source of revenue of the Water Fund is from water sales. Institutional users, TDCJ and Sam Houston State University are major users of the City's water system. A comprehensive rate analysis was completed during FY 1999-00 and updated for FY 2002-03. Water revenues pay for water costs and costs are proportioned to customer classifications based on use. There is a minimum bill based on meter size and a volume charge for water used in excess of 3,000 gallons. An industrial customer, Tenaska, an electric cogenerating plant, came on-line three years ago. The rate structure for Tenaska is established by contract. Tenaska pays to the City the sum of \$450,000 plus the amount of annual debt service payments on improvements at the surface water treatment plant required to provide the quantity of water required by Tenaska, plus the actual cost of raw water and cost of treatment of the water. Revenues for 2003-04 are approximately the same as for the prior year.

# Revenues

The FY 2001-02 budget included a budgeted revenue increase of \$500,000, expected to result from an intensive meter change-out program, increased estimates in TDCJ consumption, and a projected rate increase to fund debt service for improvements at the surface water plant. A rate increase was not put in place due to the improvements at the surface water plant being postponed. Actual collections for FY 2002-03 were \$6,550,978, excluding Tenaska. Water revenue from Tenaska totaled \$1,826,890, approximately \$173,110 less than budgeted. Current projections are that changes in consumption will be less than 5%. Increases in revenue are also expected as a result of increases in consumption by Tenaska. The revenue estimate is in line with initial projections made by Tenaska during contract negotiations.

Wastewater Fund. The major source of revenue for the Wastewater Fund are charges for wastewater collection and treatment. Institutional users, TDCJ and Sam Houston State University, are major users of the City's wastewater system. A comprehensive rate analysis was completed during FY 1999-00. Wastewater revenues pay for wastewater costs and the costs are proportioned by customer classification based on use. The current billing structure assesses a minimum bill for each customer and a volume charge based on water consumption.

In October 2000, the City adopted a new rate structure, following a rate study. The rate structure adopted in 2000 was a per meter billing, based on a \$12 minimum bill and a volume rate tied to water consumption. Because of differences between revenues anticipated in the model and actual revenue, it became apparent early on that future rate adjustments would be needed. A planned increase for FY 2001-02 was postponed. With the revenues less than expected in FY 2000-01 and FY 2001-02, and the postponement of the planned rate increase in FY 2001-02, the rate increase, effective October 1, 2002, was quite large. Customers saw an increase of \$12 to \$15 minimum bill, with a change from 3,000 gallons to 2,000 gallons included in the base bill. The volume charge increased from \$3.68 to \$4.87 for 1,000 gallons of water. For a customer using 3,000 gallons of water, the wastewater bill increased from \$12.00 to \$19.87. The rate calculation method for residential customers also changed. Rather than the monthly bill being based on actual consumption, a winter average method of calculation was used. The wastewater bill calculation is based on the rate structure applied to the customers' average consumption for the months of November, January, and February. There was no rate increase in FY 2003-04. The total revenues budgeted are \$6,800,000, a slight increase from the prior year.

Solid Waste Fund. The primary source of revenue is customer charges for solid waste collection and disposal services. In addition to residential collection services, the City operates a commercial container collection system. Commercial rates are based on the size of the containers and number of pick-ups per month. Residential customers are charged a flat fee of \$15.83 per month, an increase from \$12.75 per month in FY 2000-01.

# Revenues

## General Governmental Funds and Special Revenue Funds (Excluding Capital Projects)

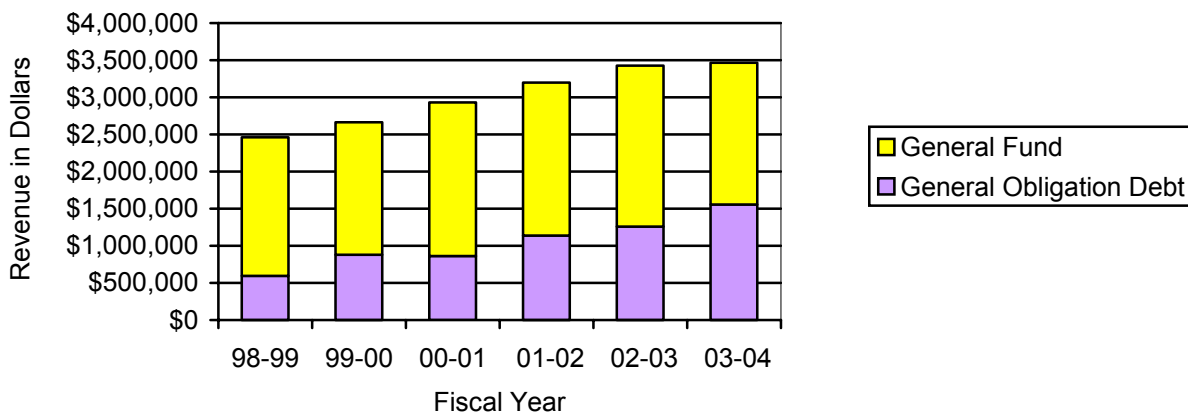
### Property Taxes

General Fund		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Current Taxes	\$	1,805,843	1,724,824	2,006,802	1,993,285	2,098,400	1,847,000
Delinquent Taxes		31,288	35,442	33,573	36,469	39,348	35,000
Penalty & Interest		30,347	26,682	28,193	28,650	28,387	25,000
Total	\$	1,867,478	1,786,948	2,068,568	2,058,404	2,166,135	1,907,000

General Obligation Debt							
Current Taxes	\$	567,653	852,212	835,720	1,109,488	1,226,884	1,534,000
Delinquent Taxes		13,865	13,644	14,851	15,038	18,565	12,000
Penalty & Interest		12,458	12,613	12,409	13,925	14,358	12,000
Total	\$	593,976	878,469	862,980	1,138,451	1,259,807	1,558,000

Total General and General Obligation Debt							
Current Taxes	\$	2,373,496	2,577,036	2,842,522	3,102,773	3,325,284	3,381,000
Delinquent Taxes		45,153	49,086	48,424	51,507	57,913	47,000
Penalty & Interest		42,805	39,295	40,602	42,575	42,745	37,000
Total	\$	2,461,454	2,665,417	2,931,548	3,196,855	3,425,942	3,465,000

### Total Property Taxes

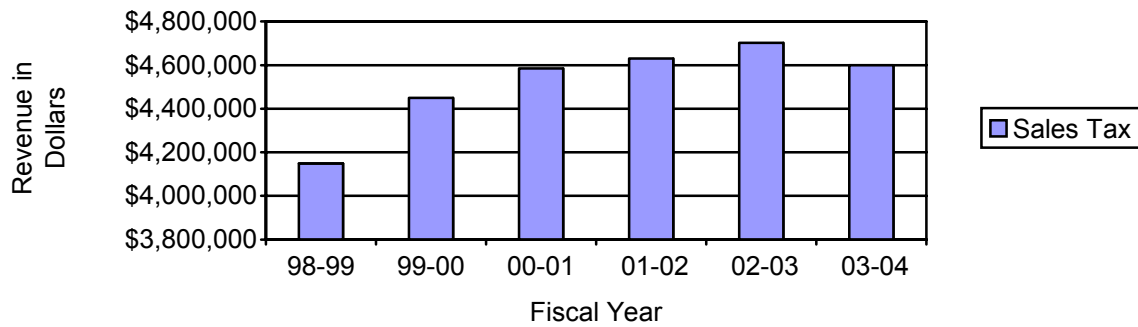


# Revenues

## Sales Tax

		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Total	\$	4,148,865	4,449,976	4,585,249	4,630,276	4,702,422	4,600,000

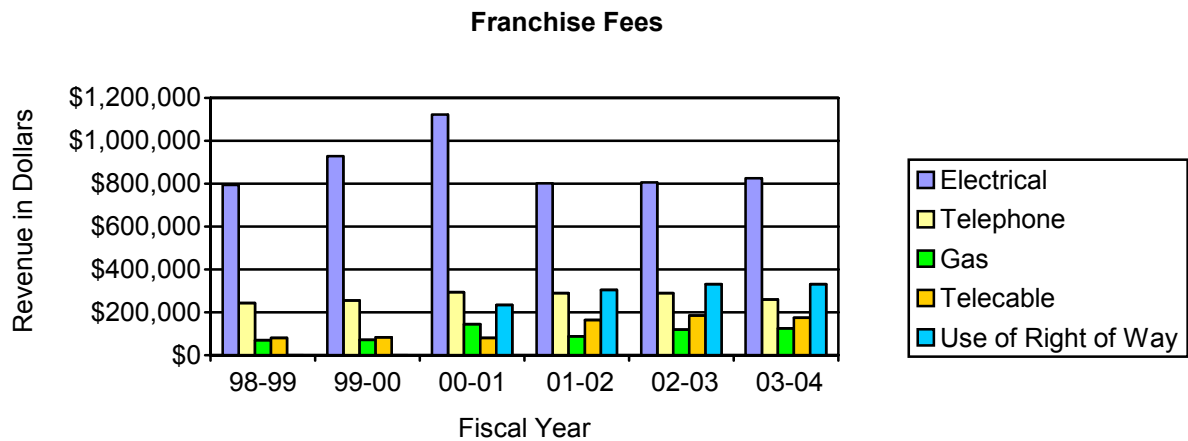
### Sales Tax



## Franchise Fees

		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Electrical	\$	793,591	928,799	1,121,662	801,074	805,588	825,000
Telephone		243,209	254,873	294,314	288,916	288,996	260,000
Gas		70,118	72,222	144,451	87,839	119,915	125,000
Telecable		80,094	82,979	80,284	164,581	184,895	175,000
Use of Right-of-Way from Enterprise Funds		-	-	233,712	304,555	331,234	331,000
Total	\$	1,187,012	1,338,873	1,874,423	1,646,965	1,730,628	1,716,000

# Revenues

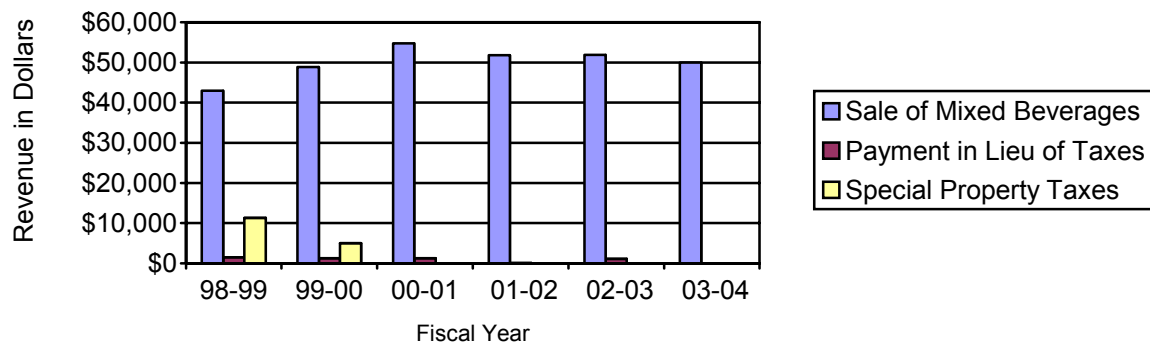


# Revenues

## Other Taxes

		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Sale of Mixed Beverages	\$	43,020	48,890	54,787	51,806	51,873	50,000
Payment in Lieu of Taxes		1,511	1,246	1,207	767	1,080	-
Special Property Taxes		11,290	4,963	-	-	-	-
Total	\$	55,821	55,099	55,994	52,573	52,953	50,000

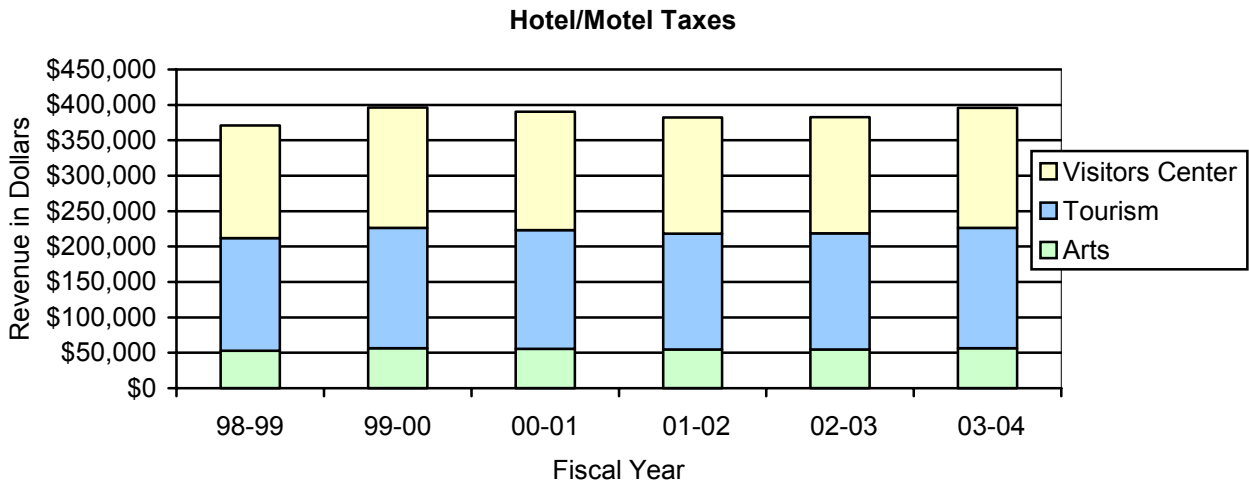
## Other Taxes



## Hotel/Motel Taxes

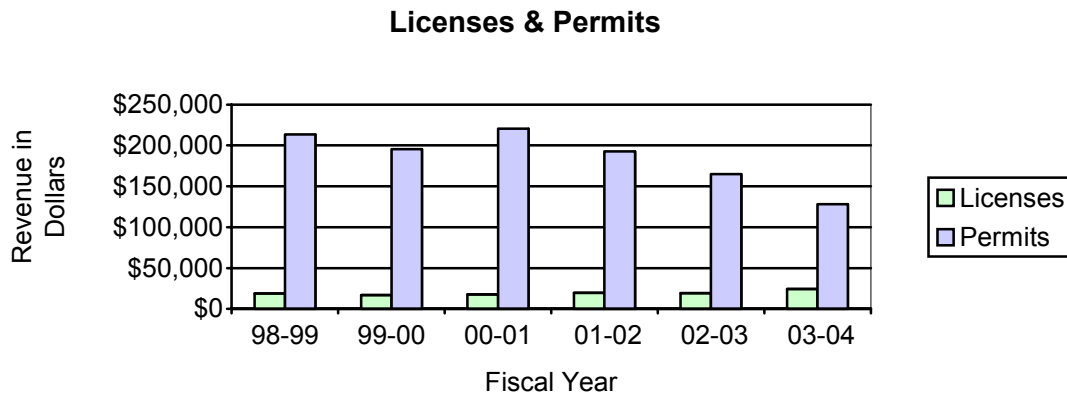
		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Arts	\$	53,013	56,599	55,745	54,583	54,686	56,538
Tourism		159,039	169,797	167,235	163,749	164,057	169,615
Visitors Center		159,040	169,797	167,235	163,750	164,057	169,615
Total	\$	371,092	396,193	390,215	382,082	382,800	395,768

# Revenues



## Licenses & Permits

	Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
<b>Licenses</b>						
Electrician	\$ 8,130	8,200	8,736	9,422	9,492	13,500
Sign Contractor	1,100	1,000	1,000	1,100	900	1,100
Beer, Liquor, Wine	9,708	7,773	8,183	9,195	8,954	9,800
<b>Permits</b>						
Building	146,339	139,481	160,526	131,850	109,559	72,600
Electrical	18,618	12,955	13,427	16,394	11,381	9,900
Refrigeration	7,986	10,049	6,855	7,145	8,028	6,400
Plumbing	21,013	15,837	19,313	15,945	13,888	11,100
Miscellaneous	6,212	4,064	4,880	5,482	5,091	4,100
Wrecker	1,715	1,739	1,645	2,355	3,105	4,600
Food Establishment	11,523	11,116	13,875	13,473	14,038	19,600
<b>Total</b>	<b>\$ 232,344</b>	<b>212,214</b>	<b>238,440</b>	<b>212,361</b>	<b>184,436</b>	<b>152,700</b>



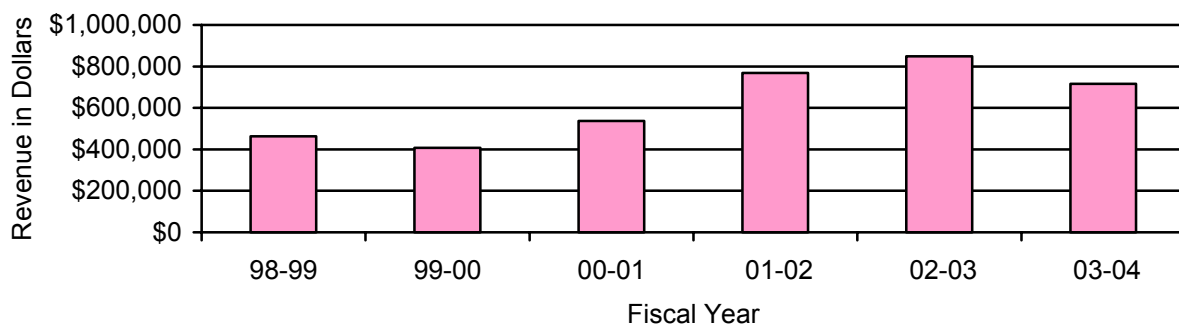


# Revenues

## Municipal Court Fines

		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Fines	\$	463,089	393,521	492,123	725,033	810,037	675,600
Fines- Security SRF		-	6,275	19,350	18,707	16,338	18,000
Fines - Technology SRF		-	8,367	25,793	24,994	21,862	22,000
Total	\$	463,089	408,163	537,266	768,734	848,237	715,600

**Municipal Court Fines**



## Development Permits

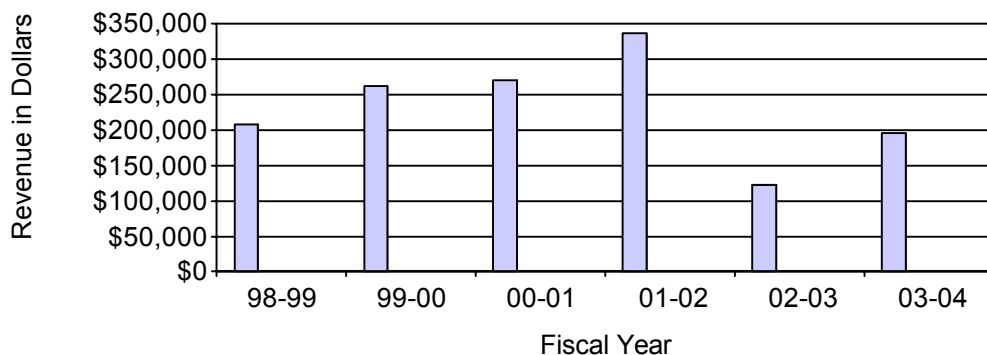
		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Certificate of Compliance Zoning & Utilities Subdivisions	\$	-	-	-	-	-	5,150
Certificate of Compliance Zoning & Utilities Mobile Home Parks		-	-	-	-	-	910
Certificate of Compliance Zoning & Utilities Metes and Bounds		-	-	-	-	-	6,350
Certificate of Compliance Utility Service - ETJ Subdivisions		-	-	-	-	-	1,125
Certificate of Compliance Utility Service - ETJ Mobile Home Parks		-	-	-	-	-	10
Certificate of Compliance Utility Service - ETJ Metes and Bounds		-	-	-	-	-	575
Minor Plats		-	-	-	-	-	3,000
Major Plats - Preliminary		-	-	-	-	-	100
Major Plats - Final		-	-	-	-	-	825
Major Plats - Variances		-	-	-	-	-	1,200
Zoning Board - Variances		-	-	-	-	-	1,500
Lot Consolidation		-	-	-	-	-	1,050
Total	\$	-	-	-	-	-	21,795

# Revenues

## Fees/Charges/Sales

	Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Library Card Fees	\$ 180	-	10	-	62	-
Food Handlers Fees	6,502	4,777	5,551	5,259	1,456	2,000
Passport Fees	-	-	-	-	17,910	16,700
Miscellaneous Fees	2,875	450	3,869	12,654	10,815	13,600
Friends of the Library	3,750	3,479	3,252	150	108	-
Copy Reproductions	2,581	1,919	2,425	3,358	4,031	3,300
Returned Check Fees	507	272	270	315	295	200
Payments from Airport	710	886	1,138	947	-	1,200
Proceeds from						
Auction	16,860	23,756	12,772	25,726	14,480	19,200
Paving Assessments	-	-	-	-	-	-
Alarm Revenue -						
Police	1,850	700	-	-	-	-
Driveway & Culvert	4,642	9,325	234	7,165	7,646	7,500
Use of City						
Equipment/Labor						
General Fund	32,177	49,303	3,150	5,417	526	600
Special Revenue						
Funds	-	45,668	45,506	106,621	26,991	20,000
Park Rental	2,795	3,570	1,745	2,295	2,460	1,800
Service Charges -						
Court	18,082	13,001	16,834	10,045	(24)	-
Accident/Offense						
Reports	3,763	3,898	3,871	4,782	4,513	3,600
Lease of City Property	564	1,596	5,245	4,598	8,347	7,700
Tenaska Pre-Delivery						
Fee	28,800	16,800	-	-	-	-
Sale of City Property	-	1,000	-	3,225	1,333	-
Fingerprint Fees	960	740	700	730	500	400
Inspection - Use of						
City Labor	-	-	83,799	81,630	21,683	32,300
Visitor Center						
Revenues	79,223	80,896	78,760	61,287	-	65,000
Total	\$ 206,821	262,036	269,131	336,204	122,502	195,100

## Total Fees/Charges/Sales

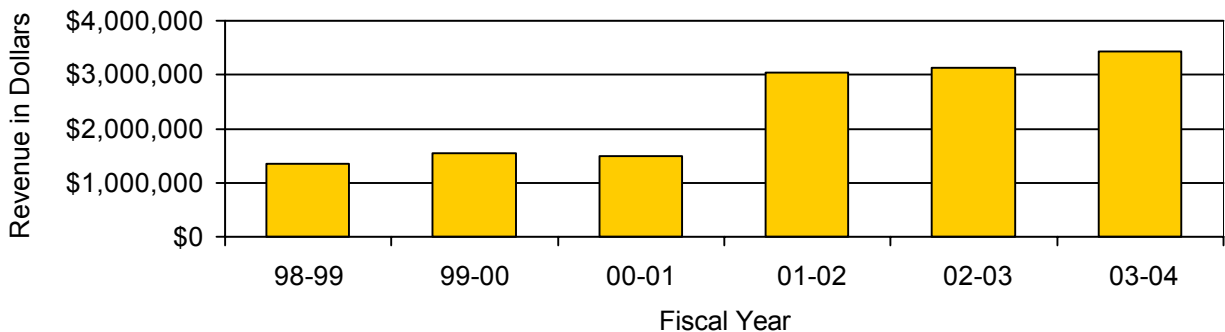


# Revenues

## Intra/Inter Governmental

		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Administrative Reimbursement	\$	1,355,361	1,547,575	1,496,499	2,791,636	2,720,752	2,993,567
HISD Payments-School Officers		-	-	-	-	168,000	224,000
Reimbursement from County		-	-	-	241,937	246,487	215,600
Total	\$	1,355,361	1,547,575	1,496,499	3,033,573	3,135,239	3,433,167

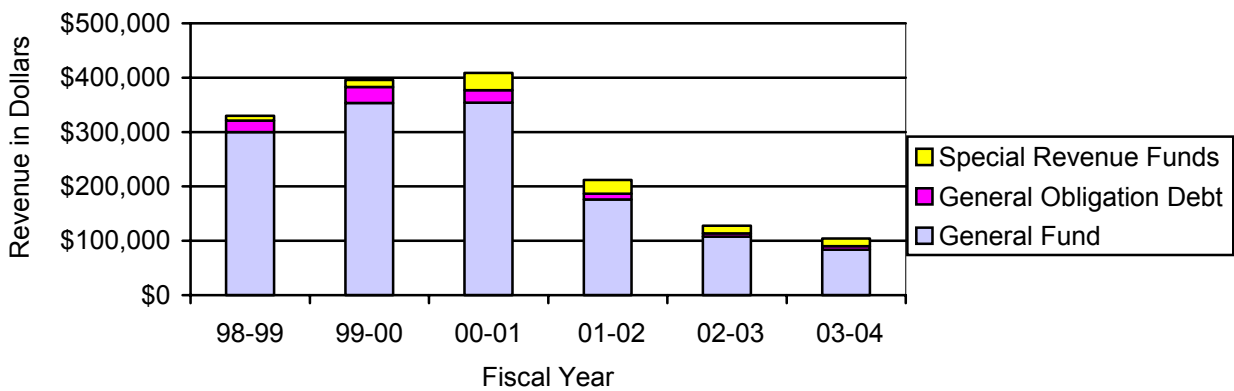
### Intra/Inter Governmental



## Interest

General Fund	\$	299,870	353,174	353,774	176,367	107,654	83,400
General Obligation Debt		20,845	29,702	23,227	10,571	6,131	7,000
Special Revenue Funds		8,812	12,992	31,764	24,942	13,965	13,720
Total	\$	329,527	395,868	408,765	211,881	127,750	104,120

### Interest



# Revenues

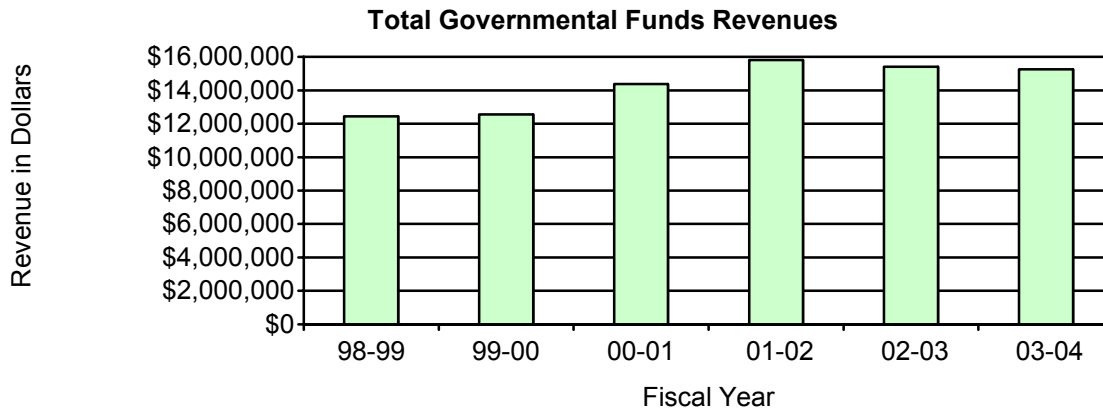
## Grants/Reimbursements/Contributions

		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Grants/Reimbursements/ Contributions	\$	432,608	379,278	473,484	862,709	551,268	322,039
Total	\$	432,608	379,278	473,484	862,709	551,268	322,039

## Miscellaneous Revenues/Other

General Fund	\$	30,677	9,379	13,701	46,121	29,040	25,500
Special Revenue							
Funds		56,107	58,422	75,369	59,236	1,514	2,000
Issue of Debt		845,000	-	-	-	-	-
Transfer from Hotel/ Motel Tax & Arts SRF		69,032	66,383	68,684	65,603	67,440	68,900
Transfer from Other Funds		-	498,326	970,151	145,879	48,991	-
Transfer to Close ISF		-	-	-	168,893	-	-
Other		-	22,799	-	2,132	-	-
Total	\$	1,199,142	456,983	1,127,905	487,864	146,985	96,400

<b>TOTAL GENERAL GOVERNMENTAL AND SPECIAL REVENUE FUNDS</b>	<b>\$</b>	<b>12,443,136</b>	<b>12,567,675</b>	<b>14,388,919</b>	<b>15,822,077</b>	<b>15,411,162</b>	<b>15,267,689</b>
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## Revenues



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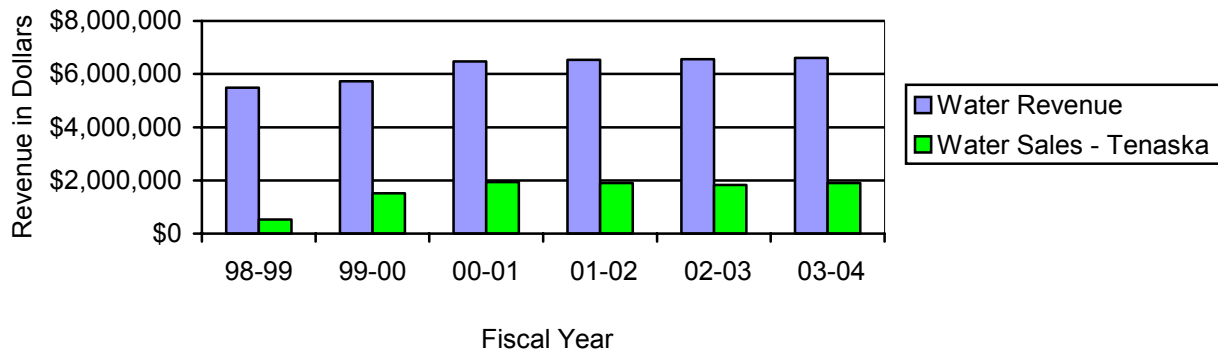
# Revenues

## Water and Wastewater Funds

### Water Sales

		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Water Revenue	\$	5,484,264	5,724,162	6,477,387	6,531,174	6,550,978	6,600,000
Water Sales - Tenaska		529,388	1,515,267	1,938,234	1,905,138	1,826,890	1,900,000
Total	\$	6,013,652	7,239,429	8,415,621	8,436,312	8,377,868	8,500,000

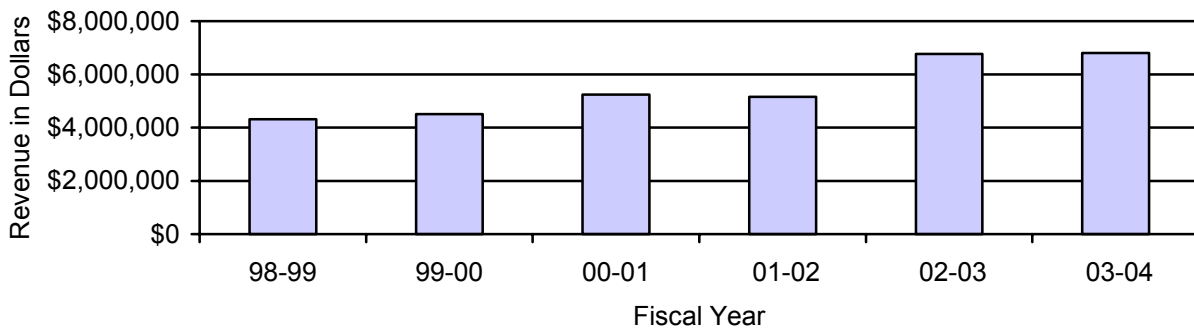
### Water Sales



### Wastewater Service

		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Total	\$	4,316,371	4,501,632	5,233,539	5,153,887	6,766,412	6,800,000

### Wastewater Service

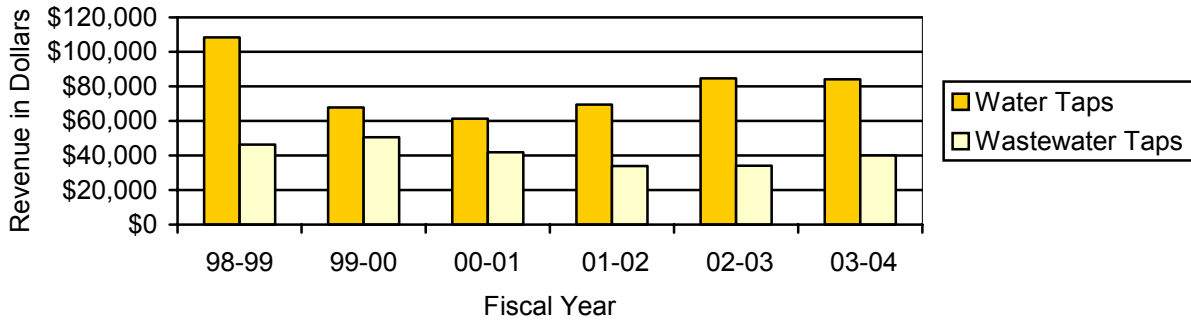


# Revenues

## Water and Wastewater Taps

		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Water Taps	\$	108,245	67,739	61,205	69,508	84,695	84,000
Wastewater Taps		46,212	50,512	41,943	33,879	34,037	40,000
Total	\$	154,457	118,251	103,148	103,387	118,732	124,000

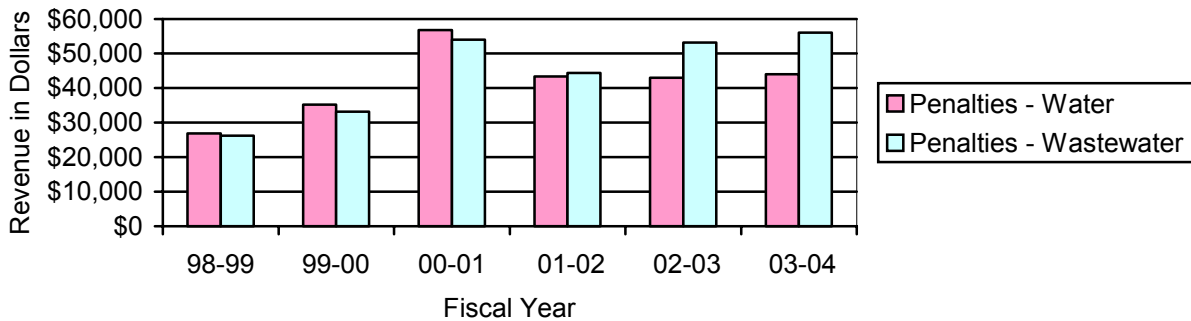
Water and Wastewater Taps



## Late Payment Penalties

		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Penalties - Water	\$	26,806	35,177	56,763	43,324	42,992	44,000
Penalties - Wastewater		26,201	33,125	53,940	44,363	53,124	56,000
Total	\$	53,007	68,302	110,703	87,687	96,116	100,000

Late Payment Penalties



## Revenues

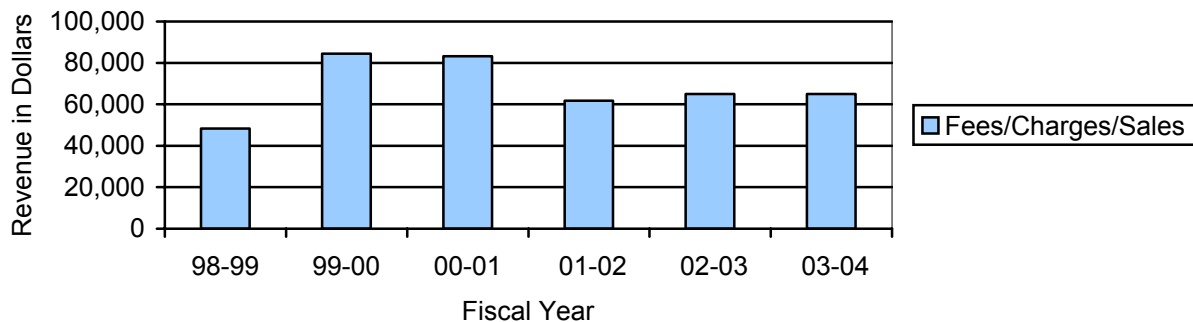
### Collections - Elkins Area

		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Total	\$	6,613	587	1,114	-	202	-

### Fees/Charges/Sales

		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Reconnect Fees							
Water & Wastewater Funds Combined	\$	8,745	23,928	-	-	-	-
Water Fund		-	-	12,650	17,113	14,063	15,000
Wastewater Fund		-	-	10,903	15,341	13,350	-
Service Connect Fees							
Water & Wastewater Funds Combined		27,025	26,968	-	-	-	-
Water Fund		-	-	15,495	14,094	15,618	15,000
Wastewater Fund		-	-	12,515	11,125	12,271	26,000
Returned Check Fees							
Water & Wastewater Funds Combined		1,694	1,755	-	-	-	-
Water Fund		-	-	727	838	1,000	750
Wastewater Fund		-	-	667	767	930	-
Use of City Equipment/Labor - Water & Wastewater Funds Combined		10,876	31,741	-	-	-	-
Water Fund		-	-	16,204	2,379	8,347	8,250
Sale of City Property		-	-	13,945	-	460	-
Total	\$	48,340	84,392	83,106	61,657	66,039	65,000

### Fees/Charges/Sales



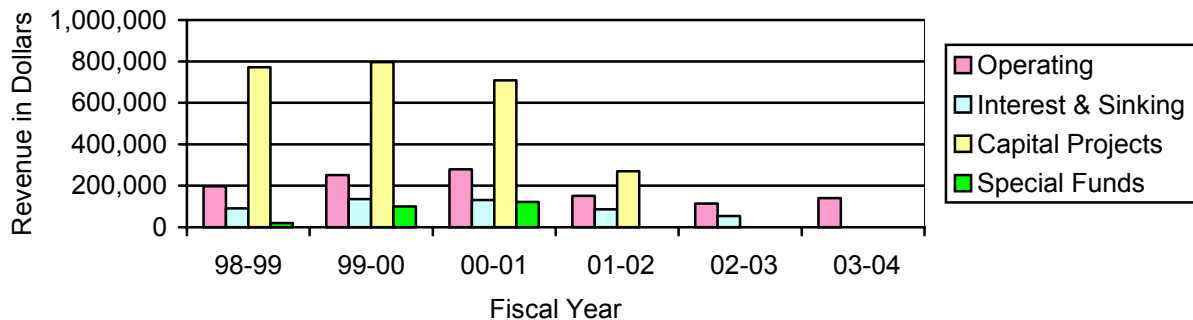


# Revenues

## Interest

		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Operating							
Water &							
Wastewater							
Funds Combined	\$	196,998	251,372	-	-		-
Water Fund		-	-	162,173	89,364	65,560	70,000
Wastewater Fund		-	-	117,707	62,328	48,154	70,000
Interest & Sinking							
Water &							
Wastewater							
Funds Combined		91,707	135,509	-	-		-
Water Fund		-	-	37,879	16,659	-1,014	-
Wastewater Fund		-	-	93,643	69,206	55,535	-
Capital Projects		772,348	796,068	708,238	269,646	-	-
Special Funds		19,640	99,673	121,713	-	-	-
Total	\$	1,080,693	1,282,622	1,241,353	507,203	168,236	140,000

### Interest



## Grants/Insurance/Refunds/Credits

		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Total	\$	1,390	1,389	-	329,006	-	-

## Miscellaneous Revenues

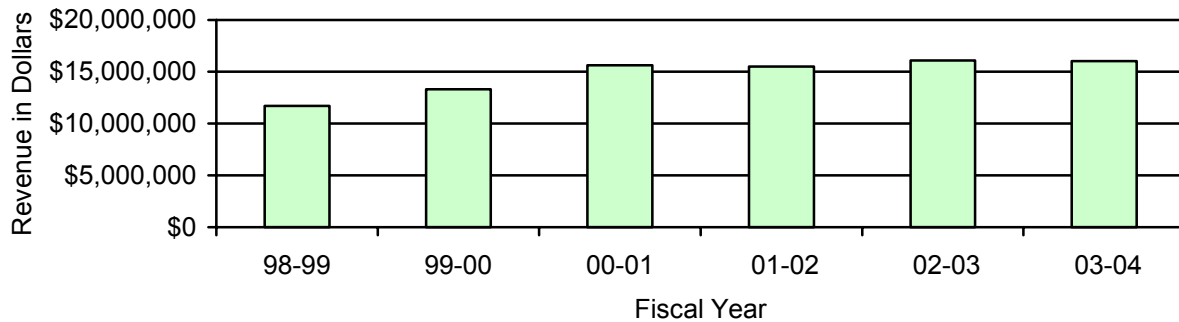
		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Water & Wastewater							
Funds Combined	\$	14,769	1,482	-	-	-	-
Water Fund		-	-	31,692	12,102	3,758	-
Wastewater Fund		-	-	119	25,775	136,245	-
Total	\$	14,769	1,482	31,811	37,877	140,003	-

# Revenues

## Charges/Transfers

		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Charges to Water							
Fund by							
Wastewater Fund	\$	-	-	46,100	46,651	53,177	53,200
Charges to							
Wastewater by							
Water Fund		-	-	210,386	208,703	222,772	161,510
Charges to Solid							
Waste Fund		-	-	44,763	44,405	55,693	71,130
Transfer from General							
Fund to Wastewater							
Fund for Drainage		-	-	84,723		-	-
Transfer to							
Water to Close ISF		-	-	-	283,956	-	-
Transfer to							
Wastewater to							
Close ISF		-	-	-	204,749	-	-
Total	\$	-	-	385,972	788,464	331,642	285,840
<b>TOTAL WATER AND WASTEWATER FUNDS</b>							
	\$	11,689,292	13,298,086	15,606,367	15,505,480	16,065,250	16,014,840

**Total Water & Wastewater Revenue**



## Revenues



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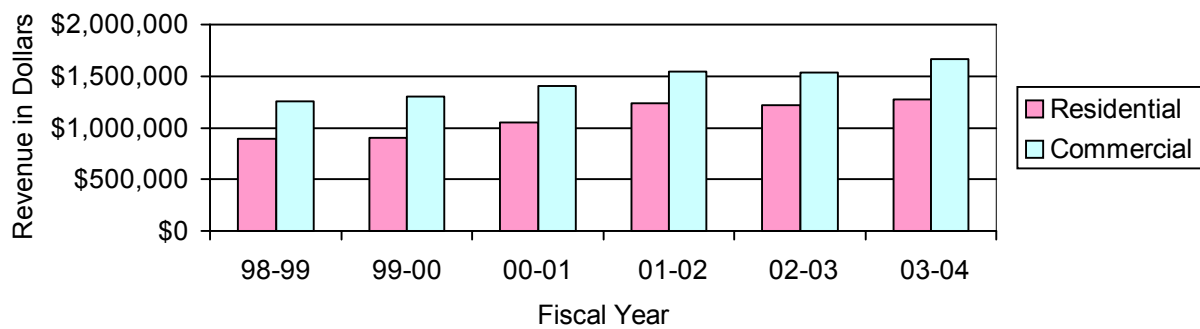
# Revenues

## SOLID WASTE FUND

### Collection Charges

		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Residential Collection	\$	889,030	898,847	1,049,902	1,236,330	1,214,154	1,278,000
Commercial Collection		1,257,880	1,298,769	1,405,228	1,543,900	1,530,694	1,662,000
Total	\$	2,146,920	2,197,616	2,455,130	2,780,230	2,744,848	2,940,000

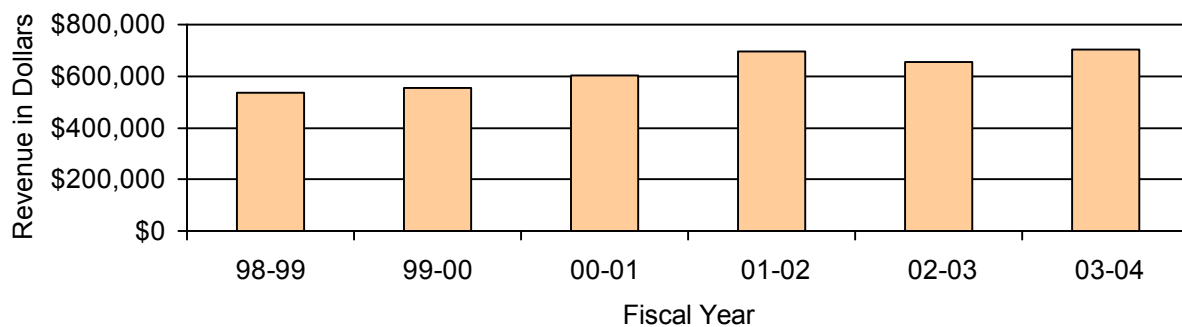
### Collection Charges



### Solid Waste Disposal

		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Total	\$	537,198	553,206	602,250	697,508	653,745	703,000

### Solid Waste Disposal

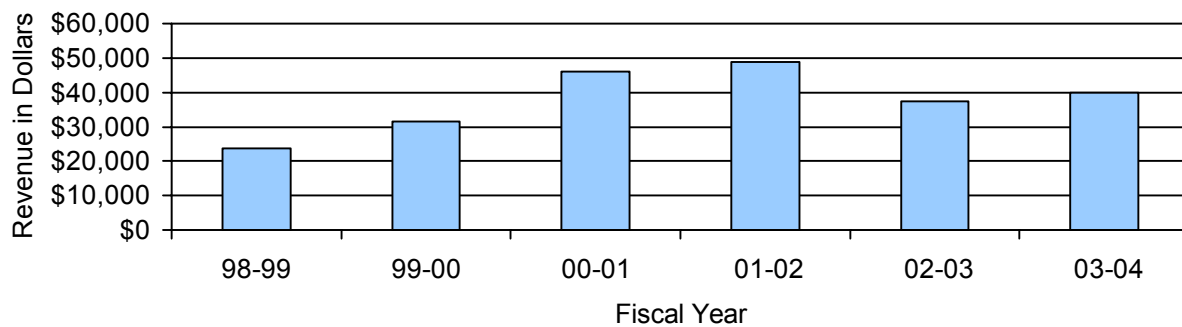


# Revenues

## Penalties

		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Total	\$	23,759	31,478	45,948	48,933	37,478	40,000

### Penalties



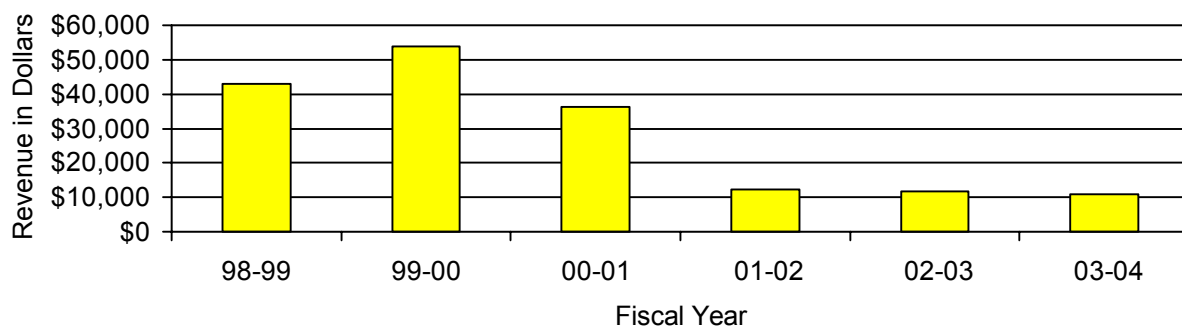
## Fees/Charges/Sales

		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Total	\$	5,349	4,474	-	863	995	3,000

## Interest

		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Total	\$	42,975	53,789	36,337	12,350	11,756	11,000

### Interest



# Revenues

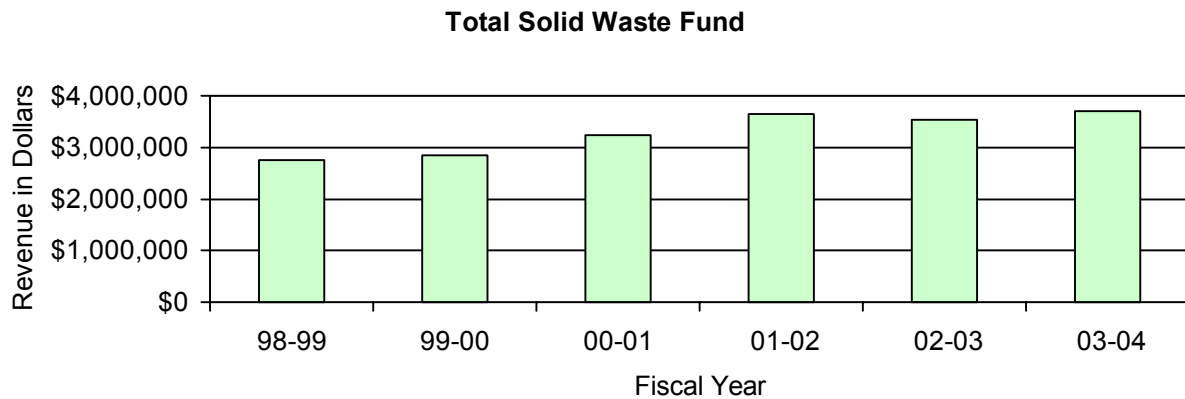
## Grants/Reimbursements

		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Total	\$	-	-	75,000	31,051	78,880	-

## Miscellaneous

		Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Estimated 2002-03	Budget 2003-04
Total	\$	904	1,080	13,844	74,719	4,392	2,000

<b>TOTAL SOLID WASTE FUND</b>	<b>\$</b>	<b>2,757,095</b>	<b>2,841,643</b>	<b>3,228,509</b>	<b>3,645,654</b>	<b>3,532,095</b>	<b>3,699,000</b>
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# Revenues

## Summary of Grant Funded Programs

FY	Awarded Grant	Administrating Dept./Div.	Source	Grant Award	City Match		Grant Admin.	Status
					Cash	In-Kind		
03	Solid Waste Recycling	Solid Waste	HGAC/TCEQ	200,000	-	100,000	-	Closing
03	Urban Forester Partnership Year 1	Parks and Recreation	TFS	20,000	22,874	5,141	-	Closing
03	TexTreasures	Library	TSL & AC	20,000	11,500	-	-	Open
03	COPS in Schools Program (through 8/31/05)	Police	DOJ	604,105	-	-	-	Open
03	Local Law Enforcement Block Grant	Police	DOJ	25,547	2,839	-	-	Open
04	Bulletproof Vest Partnership Grant	Police	DOJ	3,870	3,870	-	-	Open
03	Mobile Fire Safety Trailer	Fire Department	FEMA	36,333	4,036	-	-	Open
03	Homeland Security	Risk Management	ODP	29,900	-	-	-	Open
03	Main Street Program	Main Street/P&D	ORCA	150,000	-	40,000	20,000	Open
03	COOP Recreation	Parks and Recreation	TP&W	30,000	6,000	-	-	Open
03	EDA Public Infrastructure	Planning and Development	DOC/EPA	1,000,000	300,450	-	24,000	Open
03	Old Colony Road Phase 2	Planning and Development	ORCA	350,000	84,650	77,300	-	Open
03	First-Time Homebuyer	Planning and Development	TDHCA	150,000	-	20,000	6,000	Open
03	Houston Endowment/Wynne Home	Cultural Services	Foundation	100,000	*	*	-	Open

03		Cultural	Foundation	30,000	*	*	-	Open
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## Revenues

	Powell Foundation/ Wynne Home	Services						
03	Recreational Trails	Planning and Development	TP&W	20,000	-	5,308	-	Open
03	Community Walking Trail	Planning and Development	TDH	4,999	-	-	-	Open
03	Lone Star Libraries Award	Library	TSL & AC	5,014	-	-	-	Open
03	Elder Outreach Reading Program	Library	HALS	7,300	-	-	-	Open
04	Tennis in the Parks	NRPA	Foundation	2,500	2,500	-	-	Open
04	Homeland Security- Fiber Optic Cable	Information Service	ODP/ HGAC	125,000	15,000	-	-	Open
04	Urban Forester Partnership Year 2	Parks and Recreation	TFS	15,000	41,320	4,500	-	Open
	<b>Awarded Grants</b>		<b>Total</b>	<b>2,929,568</b>	<b>495,039</b>	<b>252,249</b>	<b>50,000</b>	

\*Wynne Home grants were matched with \$385,000 of City funds.



**Summary by Fund Section Next . . .**



## Summary by Fund



### Governmental Funds

#### Three Year Summary of Revenues and Expenditures

<i>FY 2003-04 - Budget</i>		Beginning Balance	Revenues	Expenditures (including Capital Improvements)	Debt	Change in Reserve	Ending Balance
General Fund	\$	4,356,698	10,862,349	12,455,675	-	-	2,763,372
General Obligation Debt Fund		505,855	1,633,900	-	1,649,876	-	489,879
TOTALS	\$	4,862,553	12,496,249	12,455,675	1,649,876	-	3,253,251

#### *FY 2002-03 – Estimated*

General Fund	\$	3,950,520	11,175,272	10,769,094	-	-	4,356,698
General Obligation Debt Fund		492,562	1,333,379	-	1,320,086	-	505,855
TOTALS	\$	4,443,082	12,508,651	10,769,094	1,320,086	-	4,862,553

#### *FY 2001-02 – Actual*

General Fund	\$	4,282,783	11,387,170	11,719,433	-	-	3,950,520
General Obligation Debt Fund		473,935	1,214,624	-	1,195,997	-	492,562
TOTALS	\$	4,756,718	12,601,794	11,719,433	1,195,997	-	4,443,082

### DESCRIPTION

Governmental funds for the City include the General Fund and General Obligation Debt Service Fund. The City uses Special Revenue Funds (SRF) and Internal Service Funds (ISF). Though technically Governmental Funds, Special Revenue Funds are shown separately. The current budget includes seven Special Revenue Funds (Court Security/Technology, Street, Police, Airport, Library, Hotel/Motel Tax & Arts, and PD School Resource Officer), and four Internal Service Funds (Medical Insurance ISF and three equipment replacement funds). Operating budgets are adopted on a basis consistent with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board, with exceptions, including that depreciation is not included in the budget, capital purchases are budgeted in the year of purchase, unmatured interest on long-term debt is recognized when due, and debt principal is budgeted in the year it is to be paid.

### General Fund

The General Fund is used to account for all financial transactions which are not accounted for in other funds. The principal sources of revenue of the General Fund are property taxes, sales taxes, municipal court fines, and cost reimbursements from other funds. Franchise fees

## Summary by Fund

previously reported in the General Fund are reported in the Street SRF, and are used solely for streets.

## Governmental Funds

Expenditures in the General Fund are for general government, public safety, public works, parks and recreation, and other community services. The budget includes allocations for operations, maintenance, lease of capital equipment, and charges by Internal Service Funds. The total General Fund budget for FY 2003-04 is \$12,152,745, a 6.8% increase over the prior budget of \$11,377,753. Budgeted expenditures include a transfer to the Equipment Purchase budget.

After the budgeted drawdown of surplus unallocated funds, the balance at September 30, 2004, will be well within the guidelines established by Council in the Fiscal and Budgetary Policies of the City. The projected \$3,064,515 unallocated fund balance at September 30, 2004, represents 25.2% of the current year budget, exceeding the 16.67% policy guideline. Council has indicated their intention to maintain the unallocated fund balance at least the recommended level.

The FY 2003-04 budget includes funds to address computer and other capital needs and funds fleet, rolling stock, and technology equipment replacement funds. All divisions having fleet, rolling stock, and computer hardware and software pay lease payments to the equipment replacement funds. Lease amounts are calculated based on the useful life and anticipated replacement cost of units. Carry forward funds or reserve funds are used for capital or one-time occurring purchases.

### **General Fund Expenditures**

As the City prepares its budget each year, general fund activities are reviewed in detail. Decision packages are a result of needs to maintain current operations and reflect Council's short-term priorities in working toward the long-term goals of the City.

## Governmental Funds

A summary, by object code, of the allocations for the General Fund follows:

<b>General Fund</b>	<b>Actual FY 01-02</b>	<b>Estimated FY 02-03</b>	<b>Original Budget FY 02-03</b>	<b>Budget FY 03-04</b>	<b>Difference in Budget</b>	<b>Percent Increase/ Decrease</b>	
<b><i>Departmental</i></b>							
Salaries and Benefits	\$ 6,955,706	7,393,598	7,502,694	8,124,850	622,156	8.29	%
Supplies	540,836	505,120	508,304	543,460	35,156	6.92	%
Maintenance of Structures/ Improvements	132,262	106,152	93,900	201,790	107,890	114.90	%
Maintenance of Equipment	184,712	164,706	241,838	233,210	(8,628)	(3.57)	%
Services and Utilities	2,069,104	1,688,708	1,797,204	2,340,779	543,575	30.25	%
Insurance/Elections/Sundry	149,612	86,188	103,572	97,232	(6,340)	(6.12)	%
Programs/Projects	296,814	111,184	136,800	157,784	20,984	15.34	%
Equipment Replacement Charges	-	248,142	248,000	531,261	283,261	114.22	%
Capital Purchases/Projects	62,185	24,271	41,000	62,180	21,180	51.67	%
Other	-	1,500	-	-	-	-	%
Total Departmental	\$ 10,391,231	10,329,569	10,673,312	12,292,546	1,619,234	15.17	%
<b><i>Non Departmental Allocations</i></b>							
Charges/Transfers – Operating Funds	\$ 650,508	60,121	25,189	-	(25,189)	(100.00)	%
Transfer to Capital Projects and Special Projects	296,197	373,240	279,252	65,209	(214,043)	(76.65)	%
Other/Reserve for Future Allocation	248,109	6,164	400,000	97,920	(302,080)	(75.52)	%
Debt Service	133,388	-	-	-	-	-	%
Total Non Departmental	\$ 1,328,202	439,525	952,441	163,129	(789,312)	(82.87)	%
<b>Total Allocations</b>	<b>\$ 11,719,433</b>	<b>10,769,094</b>	<b>11,377,753</b>	<b>12,455,675</b>	<b>1,077,922</b>	<b>9.47</b>	<b>%</b>

# Governmental Funds

## General Fund Budget Summary

		Actual 2001-02	Original Budget 2002-03	Revised Budget 2002-03	Estimated 2002-03	Budget 2003-04
AVAILABLE FOR ALLOCATION 10-1:	\$	4,282,783	2,813,019	2,813,019	3,950,520	4,356,698
<b>Revenues</b>						
Property Taxes	\$	2,058,404	1,879,867	1,879,867	2,166,136	1,907,000
Sales Tax		4,630,276	4,676,703	4,676,703	4,702,422	4,600,000
Other Taxes		52,573	60,000	60,000	52,953	50,000
Licenses & Permits		212,361	209,838	209,838	184,435	152,700
Fines		725,033	600,000	605,204	810,037	675,600
Fees/Charges/Sales		151,369	87,000	125,500	89,480	101,400
Inter-Governmental		241,937	244,814	244,814	246,487	215,600
Administrative Cost Reimbursements		1,377,775	1,619,495	1,619,495	1,619,495	1,305,175
Admin. Cost – Fleet Mgmt/Warehouse		412,378	251,561	251,561	251,561	202,842
Admin. Cost – Planning & Development						
Dept.		648,740	345,318	345,318	345,318	833,489
Admin. Cost – Information Services Dept.		352,743	504,378	504,378	504,378	652,061
Lease of Land		-	1,000	-	-	-
Charges to Capital Projects – Inspectors		-	37,500	-	-	-
Interest – Operating		176,318	180,000	180,000	107,620	83,400
Interest – Special Funds		49	-	-	34	-
Grants/Reimbursements		107,228	10,000	89,959	57,381	27,000
Contributions		8,610	-	8,032	8,495	7,000
Permit/Development Fees		-	-	-	-	21,795
Transfers		183,122	-	-	-	-
Other Revenues		48,254	5,000	5,000	29,040	27,287
Total Revenues	\$	11,387,170	10,712,474	10,805,669	11,175,272	10,862,349
<b>TOTAL AVAILABLE FUNDS</b>	\$	15,669,953	13,525,493	13,618,688	15,125,792	15,219,047
<b>Departmental Appropriations</b>						
<u>Charter Offices</u>						
City Council	\$	188,844	205,414	240,394	205,413	217,725
City Manager		326,149	270,082	263,169	257,974	256,950
City Secretary		8,582	9,720	13,041	12,790	10,672
City Attorney		125,796	127,986	131,578	131,578	138,345
City Judge		41,660	47,169	52,373	49,267	66,909
Charter Office Support		-	-	-	-	-
<b>Human Resources Department</b>						
Human Resources	\$	358,572	340,238	354,738	294,551	303,120
Risk Mgmt/Safety/Emergency Mgmt		134,816	93,436	95,317	81,790	94,959
<b>Finance Department</b>						
Finance	\$	447,198	413,307	473,815	473,886	384,750
Accounting		188,449	232,796	223,296	209,068	234,350
Office Services		130,503	123,150	146,100	120,203	111,938
Municipal Court		247,234	246,878	255,878	253,777	229,635
<b>Public Works Department</b>						
Public Works Administration	\$	278,589	306,456	306,456	308,432	314,700
Technical/Regulatory		67,429	-	-	-	-
Parks/Recreation Administration		-	-	-	-	-
Parks/Greenspace Maintenance		-	-	-	-	-

## Governmental Funds

Fleet Administration/Warehouse	154,028	166,512	168,937	158,430	171,615
Fleet Maintenance	401,400	326,745	326,745	335,972	391,840

### General Fund Budget Summary

	Actual 2001-02	Original Budget 2002-03	Revised Budget 2002-03	<i>Estimat ed</i> 2002-03	Budget 2003-04
<b><u>Parks &amp; Recreation</u></b>					
<b><u>Department</u></b>					
Parks & Recreation Administration	\$ 87,917	91,969	91,969	90,975	101,665
Parks Recreation	148,275	335,271	376,815	321,746	367,034
Parks Maintenance	693,650	567,265	704,873	578,598	627,986
Urban Forestry	-	-	-	-	61,265
Building Services	287,349	308,010	314,225	262,713	309,390
<b><u>Community Services</u></b>					
<b><u>Department</u></b>					
Community Services Administration	\$ -	-	-	-	-
Parks/Recreation	-	-	-	-	-
Parks/Greenspace Maintenance	-	-	-	-	-
Purchasing	-	-	-	-	-
Municipal Court	-	-	-	-	-
Library	502,064	-	-	-	-
Cultural Services	108,960	-	-	48	-
Management Information Services	-	-	-	-	-
Building Services	-	-	-	-	-
<b><u>Public Safety Department</u></b>					
Public Safety Administration	\$ 386,095	398,184	398,184	384,691	429,603
Police	2,669,074	3,070,986	3,087,126	2,888,787	2,974,899
Fire	497,746	503,789	565,528	545,956	711,795
<b><u>Information Services</u></b>					
Information Services	\$ 466,018	560,419	560,419	582,891	1,323,515
Library	-	488,866	524,151	455,776	548,720
<b><u>Planning &amp; Development</u></b>					
<b><u>Department</u></b>					
Planning & Development Administration	\$ 593,799	460,422	462,422	420,118	151,250
Planning	-	-	-	-	239,280
Engineering and Survey	-	-	-	-	526,280
Central Inspection	453,950	468,862	477,499	415,125	457,350
Health/Animal Control	128,914	139,906	141,906	133,497	138,955
<b><u>Economic Development</u></b>					
<b><u>Department</u></b>					
Economic Development Administration	\$ 197,121	162,405	174,312	146,724	157,145
Cultural Services	-	121,623	132,166	111,228	151,558
Main Street	71,050	85,446	94,458	97,565	87,348
Total Departmental Appropriations	\$ 10,391,231	10,673,312	11,157,890	10,329,569	12,292,546



# Governmental Funds

## General Fund Budget Summary

	Actual 2001-02	Original Budget 2002-03	Revised Budget 2002-03	Estimated 2002-03	Budget 2003-04
Other Appropriations					
Charge from Information Tech. SRF	\$ -	-	-	-	-
Charge from Plan. & Development ISF	-	-	-	-	-
Transfer to Fire Equipment Replacement Fund	31,741	25,189	25,189	25,189	-
Transfer to Equipment Replacement Fund	8,015				-
Transfer to Computer Replacement Fund	-	-	29,932	29,932	-
Insurance/Sundry/Elections	248,109	-	-	6,164	97,920
Other	-	-	2,109	-	-
Debt Service – Anticipation Notes	-	-	-	-	-
Reserve for Future Allocation	-	400,000	250,542	-	-
Reserve for Special Projects	-	-	-	-	-
Transfer to Street SRF	-	-	-	-	-
Transfer to Hotel/Motel Tax SRF	-	-	-	-	-
Transfer to Airport SRF	-	-	-	-	-
Transfer to Library SRF	-	-	5,000	5,000	-
Transfer to Police SRF	4,654	-	-	-	-
Transfer to HOME Grant SRF	-	-	-	-	-
Transfer to Medical Insurance ISF	-	-	-	-	-
Transfer to Stormwater Drainage Utility ISF	-	-	-	-	-
Transfer to Capital Projects	\$ 510,175	-	-	-	-
Service Center Renovations Project	-	-	-	-	-
Land/Property Project Fund	-	-	-	-	-
Wynne Home Project Fund	259,802	-	-	-	-
Transfer to Capital Street	-	-	-	-	-
Transfer to General Capital Projects	-	-	-	-	-
Transfer to Swimming Pool Project	-	100,000	100,000	100,000	-
Transfer to Information Services Project	-	100,000	100,000	100,000	-
Transfer to Fire Station Project	-	79,252	79,252	79,252	-
Central Dispatch Capital Project	132,318	-	-	-	-
Police Building Project	-	-	159,197	93,988	65,209
Debt Payments	133,388	-	-	-	-
Total Other Appropriations	\$ 1,328,202	704,441	751,221	439,525	163,129
Total Appropriations	\$ 11,719,433	11,377,753	11,909,111	10,769,094	12,455,675
Change in Reserves/Inventory	\$ -	-	-	-	-

## Governmental Funds

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Available For Allocation 9-30:	\$	3,950,520	2,147,740	1,709,577	4,356,698	2,763,372
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# Governmental Funds

## General Obligation Debt Service Fund Budget Summary

		<b>Actual 2001-02</b>	<b>Original Budget 2002-03</b>	<b>Revised Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Budget 2003-04</b>
AVAILABLE FOR ALLOCATION 10-1:	\$	473,935	474,349	474,349	492,562	505,855
<b>Revenues</b>						
Property Taxes – Current Year	\$	1,109,488	1,282,925	1,282,925	1,226,884	1,534,000
Property Taxes – Prior Year		15,038	5,000	5,000	18,566	12,000
Penalties and Interest		13,924	5,000	5,000	14,358	12,000
Interest Income		10,571	12,500	12,500	6,131	7,000
Transfer from Street CIP		-	-	-	-	-
Transfer from Hotel/Motel Tax & Arts SRF		65,603	67,440	67,440	67,440	68,900
Total Revenues	\$	1,214,624	1,372,865	1,372,865	1,333,379	1,633,900
TOTAL AVAILABLE FUNDS	\$	1,688,559	1,847,214	1,847,214	1,825,941	2,139,755
<b>Appropriations</b>						
Debt Appropriations						
Principal Maturities	\$	409,738	565,000	565,000	565,000	680,000
Interest Payments		786,259	755,086	755,086	755,086	969,876
Debt Payments – Proposed Debt Issue		-	52,779	52,779	-	-
Total Appropriations	\$	1,195,997	1,372,865	1,372,865	1,320,086	1,649,876
<b>Available For Allocation 9-30:</b>	<b>\$</b>	<b>492,562</b>	<b>474,349</b>	<b>474,349</b>	<b>505,855</b>	<b>489,879</b>

## Governmental Funds



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## **Special Revenue Funds (SRF)**

### **Three Year Summary of Revenues and Expenditures**

<i>FY 2003-04 – Budget</i>	Beginning Balance	Revenues	Expenditures	Debt	Change in Reserve	Ending Balance
Court Security/Technology SRF	\$ 71,556	40,900	30,000	-	-	82,456
Street SRF	738,162	1,778,500	1,993,448	-	-	523,214
Police SRF	33,748	300	800	-	-	33,248
Hotel/Motel Tax & Arts SRF	229,955	471,488	513,935	68,900	-	118,608
Airport SRF	26,806	1,500	-	-	-	28,306
Library SRF	36,288	30,000	39,826	-	-	26,462
PD Resource Officer SRF	29,872	450,539	314,025	-	-	166,386
<b>TOTALS</b>	<b>\$ 1,166,387</b>	<b>2,773,227</b>	<b>2,892,034</b>	<b>68,900</b>	<b>-</b>	<b>1,047,580</b>

#### *FY 2002-03 – Estimated*

Court Security/Technology SRF	\$ 65,532	39,186	33,162	-	-	71,556
Street SRF	941,740	1,798,390	2,001,968	-	-	738,162
Police SRF	43,871	102,423	112,546	-	-	33,748
Hotel/Motel Tax & Arts SRF	253,068	388,183	411,296	67,440	-	229,955
Airport SRF	18,737	327	(7,742)	-	-	26,806
Library SRF	46,533	257,725	267,970	-	-	36,288
PD Resource Officer SRF	-	315,686	285,814	-	-	29,872
<b>TOTALS</b>	<b>\$ 1,369,481</b>	<b>2,901,920</b>	<b>3,105,014</b>	<b>67,440</b>	<b>-</b>	<b>1,166,387</b>

#### *FY 2001-02 – Actual*

Court Security/Technology SRF	\$ 48,861	44,890	28,220	-	-	65,532
Street SRF	968,050	1,838,113	1,864,423	-	-	941,740
Police SRF	30,549	337,784	324,462	-	-	43,871
Hotel/Motel Tax & Arts SRF	291,076	451,119	489,127	65,602	-	253,068
Airport SRF	94,360	132,264	207,887	-	-	18,737
Library SRF	10,027	336,264	299,758	-	-	46,533
PD Resource Officer SRF	-	-	-	-	-	-
<b>TOTALS</b>	<b>\$ 1,442,923</b>	<b>3,140,434</b>	<b>3,213,877</b>	<b>65,602</b>	<b>-</b>	<b>1,369,481</b>

### **DESCRIPTION**

Special Revenue Funds (SRF) are used to account for revenues, either legally obligated for a special purpose, conditions of a grant, or funds designated by Council to be used for a special purpose. The City has SRF as a result of all three of these circumstances. The use of Special Revenue Funds allows a clearer picture of dedicated, or special purpose revenues. Special Revenue Funds= budgets are prepared on the modified accrual basis, with exceptions, including that depreciation is not included in the budget, capital purchases are budgeted in the year of purchase, unmatured interest on long-term debt is recognized when due, and debt principal is budgeted in the year it is to be paid.

# Special Revenue Funds

## **Court Security/Technology SRF**

The Texas Code of Criminal Procedure authorizes a municipality to create a Municipal Court Building Security Fund and require a defendant, convicted of a misdemeanor offense in the Municipal Court, to pay a \$3.00 security fee as a cost of court. A municipality is also authorized to create a Municipal Court Technology Fund and require a defendant, convicted of a misdemeanor offense, to pay a technology fee not to exceed \$4.00 as a cost of court. In February 2000, Council voted to assess a \$3.00 security fee and a \$4.00 technology fee as a cost of court on misdemeanor convictions for offenses committed after March 1, 2000. A special revenue fund is used to account for these fees. The cost of court fees can only be used for purposes outlined in Articles 102.017 and 102.0172 of the Texas Code of Criminal Procedure.

## **Street SRF**

The FY 2003-04 Street SRF budget totals \$1,993,448. Prior to FY 2001-02, the street function was included in the General Fund. The major source of revenue for the Street SRF is franchise fees for the use of the city=s rights-of-way. The FY 2003-04 budget for franchise and use of rights-of-way fees is \$1,716,000. Included in the budget are charges to the Water Fund, to the Wastewater Fund, and to the Solid Waste Fund. Any difference between budgeted expenditures and expected revenues is funded through a transfer from the General Fund.

## **Police SRF**

This fund is used to account for special police grants and for forfeiture/seizure funds. In FY 2003-04, the City expects to receive a \$33,508 Local Law Enforcement Block Grant (LLEBG) for the purchase of handheld devices to enter citations.

## **Hotel/Motel Tax & Arts SRF**

The Hotel/Motel Tax & Arts Special Revenue Fund is used to account for revenue generated from the 7% Hotel/Motel tax. The tax is allocated as follows: 3% for tourism; 1% for arts through the Huntsville Arts Commission; and 3% for debt and operations of a Visitors Center.

The City contracts with the Huntsville-Walker County Chamber of Commerce for operation of the Visitors Center, as it does for tourism promotion. The Huntsville Arts Commission, appointed by the City Council upon recommendation of the Mayor, is responsible for recommendations for the allocation of monies set aside for the arts.

The Visitors Center opened in early 1995. The City Council accepted a proposal by artist/sculptor David Adickes to give a 66 feet tall statue of Sam Houston to the City in December of 1993. The gift was conditioned on the City providing a suitable location for display of the replica. Sam Houston called Huntsville home in the mid 1800's and is buried here. The Council further qualified the project with the condition that little or no local ad valorem tax funds be used to construct or sustain the project. The Chamber of Commerce accepted the challenge to raise the necessary funds from local donations. A six acre site, adjacent to IH-45 and State Highway 75, was given by Gibbs Brothers and Company. Cash and in-kind corporate support exceeded \$200,000. Construction of the Visitors Center was financed with debt paid from hotel/motel tax revenue. The statue=s value has been estimated to exceed a million dollars.

# Special Revenue Funds

The FY 2003-04 budget for the Visitors Center is \$250,182, funded with \$68,900 from revenues expected to be generated at the Visitors Center and the balance coming from hotel/motel taxes. The City provides ground maintenance, through the Parks/Recreation division, and building maintenance including janitorial services. Water, wastewater, and solid waste disposal services are also provided by the City. Debt for the Visitors Center is shown in the General Obligation Debt Service Fund. Funds are transferred from the Hotel/Motel Tax & Arts Special Revenue Fund to the General Obligation Debt Service Fund.

A Stand With Sam brick paver program was started in 1994 to help raise funds to build the base of the Sam Houston Statue and for enhancements/promotions of the Sam Houston Statue Visitors Center. The target goal was set at \$66,000, and before the statue site was opened over \$100,000 had been raised. Visitors continue to support the Stand With Sam program, purchasing pavers for loved ones, schools, memory bricks, as gifts, etc. Funds raised from the pavers are used to purchase and promote the pavers, and for enhancements at the Sam Houston Statue Visitors Center park. There is currently approximately \$47,000 in this account.

## Tourism

The City contracts with the Huntsville-Walker County Chamber of Commerce for Tourism Promotion within Huntsville. The proposed budget of \$181,282 is the same as the prior year. The prior year budget included use of reserve funds. A detailed annual budget is presented by the Chamber and approved by the City. The budget includes funds to implement suggestions outlined in a tourism study.

## Cultural Arts/Activities

Through the Huntsville Arts Commission, contracts are executed for various arts services including exhibits, performances, classes and activities that are supported with revenues from 1% Hotel/Motel tax funds. Requests from local artists and arts organizations were received by the Commission for FY 2003-04, and a recommendation was made to City Council for funding selected projects. A special project, "Walker County Stories" continues to be funded by private donors. Volumes I-V have been completed.

The Commission initiated and assisted in funding the Building Facade Project for the downtown area. Designed by Richard Haas, in collaboration with architect Kim Williams, the plan provides for facade renovation and architectural illusion painting on building facades. City staff provides coordination among property owners, City Council, the architect, artists, and the Huntsville Arts Commission to identify participants, seek grant assistance, and accomplish facade projects. Phases I and II of the project have been supported by grants of \$300,000 from the Meadows Foundation of Texas, and \$16,446 from the Texas Commission on the Arts. Twenty buildings have received building facade renovation and/or illusion paintings under this program. A corner wall to define the downtown square was completed in 1999. Private projects augment public improvements in the downtown district. In the Fall of 2000, Huntsville was selected, in a competitive process, to be a Texas Main Street City.

# Special Revenue Funds

The Huntsville Arts Commission coordinates the planning process to rehabilitate the historic Wynne Home as the Wynne Home Arts Center. Teams were established to guide the planning in five areas: structure, programs, marketing, finance, and management. A Master Plan for adaptive reuse of the structure and site was generated by Wagner and Klein Architects, based on objectives developed by the teams, and was presented to City Council along with a detailed project budget. Funding sources will be City funds, grants, and contributions. The structure and finance teams and the Huntsville Arts Commission requested that the City commit to funding in the amount of \$600,000. City Council limited their participation to \$300,000. The finance team will continue to seek matching grants and contributions. When the financing is secure, a construction company will be contracted to implement modifications to the Wynne Home as detailed in the Master Plan. Landscaping, furnishings, and parking will follow to provide Huntsville with a center where all citizens and visitors can enjoy the arts in a beautiful, historic setting. The target date to open the center is 2004.

## Huntsville 2020: The Cultural Plan (Huntsville 2020 Plan)

Completed by the Cultural Planning Council, this plan is based on an assessment of community-wide cultural needs. A vision statement, goals, and objectives address the areas of natural environment, cultural facilities, historic character of Huntsville, communication and information, arts events and activities, and arts education.

## Airport SRF

This fund is used to account for revenues that have accumulated for use for airport grant matches. There is approximately \$27,000 in this fund. The City expects to collect approximately \$1,200 from the operator of the airport, a fee based on fuel sold at the airport.

The Huntsville Municipal Airport consists of a general aviation airport with a runway length of 5,000 feet, a full service terminal building, seven corporate lease spaces, and a ATC hanger with approximately ten spaces located on approximately 314 acres of City property. The airport is managed by a "Fixed Base Operator" (FBO) under contractual agreement with the City of Huntsville. The contract with the FBO requires a rental payment of 34 per gallon on aviation fuel sales, excluding Jet-A fuel.

## Library SRF

The Library SRF is used to account for grants received for library purposes. The City anticipates receiving a \$30,000 grant in FY 2003-04 and spending remaining funds from prior year grants.

## PD School Resource Officer

In this contract with the Huntsville Independent School District, the city provides police security. Additional funding is provided by a grant. The total budget is \$314,025



# Special Revenue Funds

## Court Security/Technology Special Revenue Funds Summaries

		Revised			
		Budget			
<i>Court Security</i>		Actual 2001-02	Original Budget 2002-03	Estimated 2002-03	Budget 2003-04
AVAILABLE FOR ALLOCATION 10-1:	\$	26,442	43,992	43,992	45,867
<b>Revenues</b>					
Municipal Court Fines	\$	18,707	14,000	14,000	16,338
Interest Income		717	200	200	634
Total Revenues	\$	19,425	14,200	14,200	16,972
<b>Appropriations</b>	\$	-	-	-	10,000
<b>AVAILABLE FOR ALLOCATION 9-30:</b>	<b>\$</b>	<b>45,867</b>	<b>58,192</b>	<b>58,192</b>	<b>62,839</b>
<b>Court Technology</b>					
AVAILABLE FOR ALLOCATION 10-1:	\$	22,419	16,820	16,820	19,665
<b>Revenues</b>					
Municipal Court Fines	\$	24,994	20,520	20,520	21,862
Interest Income		472	300	300	352
Total Revenues	\$	25,466	20,820	20,820	22,214
TOTAL AVAILABLE FUNDS	\$				
<b>Appropriations</b>	\$	28,220	10,000	37,068	33,162
<b>AVAILABLE FOR ALLOCATION 9-30:</b>	<b>\$</b>	<b>19,665</b>	<b>27,640</b>	<b>572</b>	<b>8,717</b>
<b>Total Court Security/Technology</b>					
AVAILABLE FOR ALLOCATION 10-1:	\$	48,861	60,812	60,812	65,532
<b>Revenues</b>					
Municipal Court Fines	\$	43,701	34,520	34,520	38,200
Interest Income		1,190	500	500	986
Total Revenues	\$	44,891	35,020	35,020	39,186
TOTAL AVAILABLE FUNDS	\$	93,752	95,832	95,832	104,718
<b>Appropriations</b>					
Municipal Court	\$	28,220	10,000	37,068	33,162
Total Appropriations	\$	28,220	10,000	37,068	33,162
<b>AVAILABLE FOR ALLOCATION 9-30:</b>	<b>\$</b>	<b>65,532</b>	<b>85,832</b>	<b>58,764</b>	<b>71,556</b>

# Special Revenue Funds

## Street Special Revenue Fund Budget Summary

			Revised		
			Budget		
	Actual	Original		Estimated	Budget
	2001-02	Budget	2002-03	2002-03	2003-04
		2002-03			
AVAILABLE FOR ALLOCATION 10-1:	\$ 968,050	984,631	984,631	941,740	738,162
<b>Revenues</b>					
Franchise/Use of Right of Way Fees					
Water Fund	\$ 118,000	125,706	125,706	125,706	125,000
Wastewater Fund	117,000	135,528	135,528	135,528	136,000
Solid Waste	69,555	70,000	70,000	70,000	70,000
Electric	801,074	900,000	900,000	805,588	825,000
Gas	87,838	72,200	72,200	119,915	125,000
Telephone	288,916	248,766	248,766	288,996	260,000
Telecable	164,581	80,000	80,000	184,895	175,000
Use of City Equipment/Labor	113,786	22,000	22,000	34,637	27,500
Contributions by Customers	-	-	-	21,962	22,000
Interest Income	18,127	11,500	11,500	9,700	11,000
Other	59,236	2,000	2,000	1,463	2,000
Transfer from General Fund	-	-	-	-	-
Total Revenues	\$ 1,838,113	1,667,700	1,667,700	1,798,390	1,778,500
TOTAL AVAILABLE FUNDS	\$ 2,806,163	2,652,331	2,652,331	2,740,130	2,516,662
<b>Appropriations</b>					
Departmental Costs – Operating	\$ 1,864,423	1,430,442	1,856,649	1,726,968	1,993,448
Infrastructure Improvement Program	-	350,000	-	-	-
Transfer to Sidewalk CIP	-	200,000	275,000	275,000	-
Charge from Planning & Development Dept.	-	-	-	-	-
Reserve for Future Allocation	-	-	-	-	-
Total Appropriations	\$ 1,864,423	1,980,442	2,131,649	2,001,968	1,993,448
AVAILABLE FOR ALLOCATION 9-30:	\$ 941,740	671,889	520,682	738,162	523,214

# Special Revenue Funds

## Police Special Revenue Funds Budget Summaries

		Revised			
		Budget			
Police Seizure		Actual 2001-02	Original Budget 2002-03	Estimated 2002-03	Budget 2003-04
AVAILABLE FOR ALLOCATION 10-1:		\$ 18,138	18,953	18,953	18,954
<b>Revenues</b>					
Police Seizure	\$	8,666	-	(2,555)	-
Total Revenues	\$	8,666	-	(2,555)	-
TOTAL AVAILABLE FUNDS		\$ 26,804	18,953	18,953	16,399
<b>Appropriations</b>					
Police	\$	7,850	-	2,034	-
Total Appropriations	\$	7,850	-	2,034	-
<b>AVAILABLE FOR ALLOCATION 9-30:</b>		<b>\$ 18,954</b>	<b>18,953</b>	<b>18,953</b>	<b>14,365</b>
Police Forfeiture					
AVAILABLE FOR ALLOCATION 10-1:		\$ 11,456	8,813	8,813	8,716
<b>Revenues</b>					
Fees/Charges/Sales	\$	-	-	825	-
Interest Income		413	-	331	300
Other		5,495	-	-	-
Total Revenues	\$	5,908	-	1,156	300
TOTAL AVAILABLE FUNDS		\$ 17,364	8,813	8,813	9,872
<b>Appropriations</b>					
Police	\$	8,648	-	-	-
Total Appropriations	\$	8,648	-	-	-
<b>AVAILABLE FOR ALLOCATION 9-30:</b>		<b>\$ 8,716</b>	<b>8,813</b>	<b>8,813</b>	<b>9,872</b>
Police Grants					
AVAILABLE FOR ALLOCATION 10-1:		\$ 955	-	16,201	16,201
<b>Revenues</b>					
Grants/Reimbursements	\$	248,889	33,508	60,509	60,509
Transfer from General Fund		73,655	-	6,892	-
Transfer from Court Technology		-	3,723	42,492	42,492
Interest Income		666	-	821	821
Total Revenues	\$	323,210	37,231	103,822	103,822
TOTAL AVAILABLE FUNDS		\$ 324,165	37,231	126,892	120,023
<b>Appropriations</b>					
Police	\$	307,964	37,231	126,892	110,512
Total Appropriations	\$	307,964	37,231	126,892	110,512

# Special Revenue Funds

AVAILABLE FOR ALLOCATION 9-30:	\$	16,201	-	-	9,511	8,711
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## Police Special Revenue Funds Budget Summaries

				Revised		
				Budget		
<i>Total Police Seizure/Forfeiture/Grants</i>		Actual	Original		Estimated	Budget
		2001-02	Budget	2002-03	2002-03	2003-04
			2002-03			
AVAILABLE FOR ALLOCATION 10-1:	\$	30,549	27,766	43,967	43,871	33,748
<b>Revenues</b>						
Grants	\$	248,889	33,508	60,509	60,509	-
Transfer from General Fund		73,655	-	6,892	11,701	-
Transfer from Court Technology		-	3,723	42,492	30,791	-
Fees/Charges/Sales		-	-	-	825	-
Police Seizure		8,666	-	-	(2,550)	-
Other		5,495	-	-	-	-
Interest Income		1,079	-	821	1147	300
Total Revenues	\$	337,784	37,231	103,833	102,423	300
TOTAL AVAILABLE FUNDS	\$	368,333	64,997	154,658	146,294	34,048
<b>Appropriations</b>						
Police	\$	324,462	37,231	126,892	112,546	800
Total Appropriations	\$	324,462	37,231	126,892	112,546	800
AVAILABLE FOR ALLOCATION 9-30:	\$	43,871	27,766	27,766	33,748	33,248

# Special Revenue Funds

## Hotel/Motel Tax & Arts Special Revenue Funds Budget Summaries

<i>Visitors Center</i>		<b>Actual 2001-02</b>	<b>Original Budget 2002-03</b>	<b>Revised Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Budget 2003-04</b>
AVAILABLE FOR ALLOCATION 10-1:	\$	142,563	92,378	92,378	141,692	134,152
<b>Revenues</b>						
Hotel/Motel Tax	\$	163,750	169,615	169,615	164,057	169,615
Sales - Visitors Center		61,287	67,327	67,327	-	65,000
Contributions		-	-	-	-	3,000
Interest Income		806	650	650	400	300
Total Revenues	\$	225,843	237,592	237,592	164,457	237,915
TOTAL AVAILABLE FUNDS	\$	368,406	329,970	329,970	306,149	372,067
<b>Appropriations</b>						
Debt Appropriations	\$	65,602	67,440	67,440	67,440	68,900
Visitors Center Operations		161,112	175,202	175,202	104,557	181,282
Total Appropriations	\$	226,714	242,642	242,642	171,997	250,182
Change in Liabilities	\$	-	-	-	-	-
<b>Available For Allocation 9-30:</b>	<b>\$</b>	<b>141,692</b>	<b>87,328</b>	<b>87,328</b>	<b>134,152</b>	<b>121,885</b>

## Tourism

AVAILABLE FOR ALLOCATION 10-1:	\$	68,221	17,963	17,963	30,723	13,569
<b>Revenues</b>						
Hotel/Motel Tax	\$	163,749	169,615	169,615	164,056	169,615
Interest Income		333	400	400	72	70
Total Revenues	\$	164,082	170,015	170,015	164,128	169,685
TOTAL AVAILABLE FUNDS	\$	232,303	187,978	187,978	194,851	183,254
<b>Appropriations</b>						
Tourism Promotion	\$	201,580	181,282	181,282	181,282	181,282
Total Appropriations	\$	201,580	181,282	181,282	181,282	181,282
<b>Available For Allocation 9-30:</b>	<b>\$</b>	<b>30,723</b>	<b>6,696</b>	<b>6,696</b>	<b>13,569</b>	<b>1,972</b>

# Special Revenue Funds

## Hotel/Motel Tax & Arts Special Revenue Funds Budget Summaries

<i>Brick Paver</i>	Actual 2001-02	Original Budget 2002-03	Revised Budget 2002-03	Estimated 2002-03	Budget 2003-04
AVAILABLE FOR ALLOCATION 10-1:	\$ 49,899	47,796	47,796	49,514	48,990
<b>Revenues</b>					
Hotel/Motel Tax	\$ -	-	-	-	-
Sales – Visitors Center	5,100	5,000	5,000	4,000	6,500
Interest Income	1,035	950	950	633	600
Total Revenues	\$ 6,135	5,950	5,950	4,633	7,100
TOTAL AVAILABLE FUNDS	\$ 56,034	53,746	53,746	54,147	56,090
<b>Appropriations</b>					
Visitors Center Operations	\$ 6,520	6,500	6,500	5,157	6,500
Total Appropriations	\$ 6,520	6,500	6,500	5,157	6,500
<b>Available For Allocation 9-30:</b>	<b>\$ 49,514</b>	<b>47,246</b>	<b>47,246</b>	<b>48,990</b>	<b>49,590</b>
<b>Arts</b>					
AVAILABLE FOR ALLOCATION 10-1:	\$ 22,108	1,737	1,737	22,690	24,694
<b>Revenues</b>					
Hotel/Motel Tax	\$ 54,583	56,538	56,538	54,686	56,538
Interest Income	312	350	350	178	150
Contributions/Other	-	-	-	-	-
Total Revenues	\$ 54,895	56,888	56,888	54,864	56,688
TOTAL AVAILABLE FUNDS	\$ 77,003	58,625	58,625	77,554	81,382
<b>Appropriations</b>					
Arts Projects	\$ 54,313	56,888	73,981	52,860	75,971
Total Appropriations	\$ 54,313	56,888	73,981	52,860	75,971
<b>Available For Allocation 9-30:</b>	<b>\$ 22,690</b>	<b>1,737</b>	<b>(15,356)</b>	<b>24,694</b>	<b>5,411</b>

# Special Revenue Funds

## Hotel/Motel Tax & Arts Funds Budget Summaries

<b>Bicentennial Book</b>	<b>Actual 2001-02</b>	<b>Original Budget 2002-03</b>	<b>Revised Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Budget 2003-04</b>
AVAILABLE FOR ALLOCATION 10-1:	\$ 8,285	8,445	8,445	8,449	8,550
<b>Revenues</b>					
Interest Income	\$ 164	170	170	101	100
Total Revenues	\$ 164	170	170	101	100
<b>Available For Allocation 9-30:</b>	<b>\$ 8,449</b>	<b>8,615</b>	<b>8,615</b>	<b>8,550</b>	<b>8,650</b>

## Total Visitors Center/Tourism/Arts Brick Paver/Bicentennial Book

AVAILABLE FOR ALLOCATION 10-1:	\$ 291,076	168,319	168,319	253,068	229,955
<b>Revenues</b>					
Hotel/Motel Tax	\$ 382,082	395,768	395,768	382,799	395,268
Sales – Visitors Center	66,387	72,327	72,327	4,000	72,000
Interest Income	2,650	2,520	2,520	1,384	1,220
Contributions/Other	-	-	-	-	3,000
Total Revenues	\$ 451,119	470,615	470,615	388,183	471,488
TOTAL AVAILABLE FUNDS	\$ 742,195	638,934	638,934	641,251	701,443
<b>Appropriations</b>					
Debt Appropriations	\$ 65,602	67,440	67,440	67,440	68,900
Visitors Center Operations	167,632	181,702	181,702	109,714	187,782
Tourism Promotion	201,580	181,282	181,282	181,282	181,282
Arts Projects	54,313	56,888	73,981	52,860	75,971
Total Appropriations	\$ 489,127	487,312	504,405	411,296	513,935
Change in Assets/Liabilities	\$ -	-	-	-	-
<b>Available For Allocation 9-30:</b>	<b>\$ 253,068</b>	<b>151,622</b>	<b>134,529</b>	<b>229,955</b>	<b>187,508</b>

# Special Revenue Funds

## Airport Special Revenue Fund Budget Summary

			Revised		
			Budget		
	Actual	Original		Estimated	Budget
	2001-02	Budget	2002-03	2002-03	2003-04
		2002-03			
AVAILABLE FOR ALLOCATION 10-1:	\$ 94,360	19,513	19,513	18,737	26,806
<b>Revenues</b>					
Fees	\$ 947	1,200	1,200	-	1,200
Interest Income	1,725	300	300	276	300
Transfer from General Fund	-	-	-	-	-
Other	-	-	-	51	-
Contributions	-	-	-	-	-
Grants/Reimbursements	129,592	-	-	-	-
Total Revenues	\$ 132,264	1,500	1,500	327	1,500
TOTAL AVAILABLE FUNDS	\$ 226,624	21,013	21,013	19,064	28,306
<b>Appropriations</b>					
Airport Grant Match	\$ -	-	-	-	-
Grounds Maintenance	207,887	-	-	(7,742)	-
Total Appropriations	\$ 207,887	-	-	(7,742)	-
AVAILABLE FOR ALLOCATION 9-30:	\$ 18,737	21,013	21,013	26,806	28,306

## Library Special Revenue Fund Budget Summary

			Revised		
			Budget		
	Actual	Original		Estimated	Budget
	2001-02	Budget	2002-03	2002-03	2003-04
		2002-03			
AVAILABLE FOR ALLOCATION 10-1:	\$ 10,027	14,990	14,990	46,533	36,288
<b>Revenues</b>					
Fees	\$ 150	-	2,500	108	-
Interest Income	167	-	-	209	-
Transfer from General Fund	52,500	-	6,500	6,500	-
Contributions	8,440	-	5,500	13,443	-
Grants/Reimbursements	275,007	30,000	339,780	237,465	30,000
Total Revenues	\$ 336,264	30,000	354,280	257,725	30,000
TOTAL AVAILABLE FUNDS	\$ 346,291	44,990	369,270	304,258	66,288
<b>Appropriations</b>					
TIF Grant	\$ 287,720	-	289,780	239,646	-
Gates Foundation Grant	-	-	-	-	-
Friends of the Library Projects	-	-	-	-	-
Departmental Cost	12,038	44,990	79,490	28,324	39,826
Total Appropriations	\$ 299,758	44,990	369,270	267,970	39,826
AVAILABLE FOR ALLOCATION 9-30:	\$ 46,533	-	-	36,288	26,462



# Special Revenue Funds

## PD School Resource Officer

			Revised			
			Budget			
	Actual	Original		Estimated	Budget	
	2001-02	Budget	2002-03	2002-03	2003-04	
AVAILABLE FOR ALLOCATION 10-1:	\$ -	-	-	-	-	29,872
<b>Revenues</b>						
Inter Governmental	\$ -	-	168,000	168,000	224,000	
Interest Income	-	-	-	258	-	
Grants/Reimbursements	-	-	152,458	147,428	226,539	
Total Revenues	\$ -	-	320,458	315,686	450,539	
TOTAL AVAILABLE FUNDS	\$ -	-	320,458	315,686	480,411	
<b>Appropriations</b>						
PD School Resource Officer	\$ -	-	320,458	285,814	314,025	
Total Appropriations	\$ -	-	320,458	285,814	314,025	
<b>AVAILABLE FOR ALLOCATION 9-30:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>29,872</b>	<b>166,386</b>	

## Special Revenue Funds



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## **Enterprise Funds**

### **Operating Budgets - Three Year Summary**

<i>FY 2003-04 – Budget</i>		Beginning Balance	Revenues	Expenditures (Including Capital Improvements)	Debt	Change in Reserve	Ending Balance
Water Fund	\$	3,008,441	8,969,640	9,419,219	2,311,219	-	2,558,862
Wastewater Fund		2,553,085	7,045,200	7,266,119	2,726,286	-	2,332,166
Solid Waste Fund		719,056	3,699,700	3,586,710	107,592	-	832,046
Golf Course Operations Fund		130,571	1,042,650	981,617	326,580	-	191,604
Oakwood Cemetery Operations Fund		54,872	73,000	116,710	-	-	11,462
<b>TOTALS</b>	<b>\$</b>	<b>6,466,025</b>	<b>20,830,190</b>	<b>21,370,375</b>	<b>5,471,677</b>	<b>-</b>	<b>5,926,140</b>

#### *FY 2002-03 – Estimated*

Water Fund	\$	2,914,794	8,891,635	8,797,988	2,738,019	-	3,008,441
Wastewater Fund		1,900,944	7,173,311	6,521,169	2,461,846	-	2,553,085
Solid Waste Fund		757,785	3,532,007	3,570,736	144,621	-	719,056
Golf Course Operations Fund		104,037	1,432,560	1,406,026	251,580	-	130,571
Oakwood Cemetery Operations Fund		-	122,836	67,964	-	-	54,872
<b>TOTALS</b>	<b>\$</b>	<b>5,677,560</b>	<b>21,152,349</b>	<b>20,363,883</b>	<b>5,596,066</b>	<b>-</b>	<b>6,466,025</b>

#### *FY 2001-02 – Actual*

Water Fund	\$	3,618,811	9,271,192	9,975,209	2,893,908	-	2,914,794
Wastewater Fund		2,184,867	6,234,286	6,518,209	2,203,112	-	1,900,944
Solid Waste Fund		510,447	3,645,654	3,398,316	166,452	-	757,785
Golf Course Operations Fund		344,982	351,252	592,197	188,685	-	104,037
Oakwood Cemetery Operations Fund		-	-	-	-	-	-
<b>TOTALS</b>	<b>\$</b>	<b>6,659,107</b>	<b>19,502,384</b>	<b>20,483,931</b>	<b>5,452,157</b>	<b>-</b>	<b>5,677,560</b>

## **WATER & WASTEWATER FUNDS**

Prior to FY 2000-01, the City had a combined water and wastewater budget that included all costs related to water and wastewater. In FY 2001-02, the budget was separated into its component parts, a Water Enterprise Fund and a Wastewater Enterprise Fund, to provide users with a clearer view of the costs associated with the components.

Operating budgets are adopted on a basis consistent with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board, with exceptions, including that depreciation is not included in the budget, capital purchases are budgeted in the year of purchase, unmatured interest on long-term debt is recognized when due, and debt principal is budgeted in the year it is to be paid. The budget does not include depreciation or amortization. Capital equipment purchases are budgeted in the year of acquisition, and debt principal is included in the budget. Utility rates are established to approximate the cost of service, with rates established sufficient to meet costs of the system. It has been the policy of the Council to generate sufficient funds in a given fiscal year to meet the costs of operations.

Funds available from the prior year are traditionally transferred to the Capital Projects budget or used for capital purposes.

## Future Outlook

Senate Bill 1 was passed during the 1997 legislative session and signed by the Governor on June 19, 1997. This particular bill is probably one of the most important water bills considered in decades. The bill designates the Texas Water Development Board (TWDB) as the lead agency for adopting a comprehensive water plan by September 1, 2001, and every five years thereafter. Regional water planning groups will submit their adopted regional water plans to the TWDB for approval and inclusion in the State Water Plan. Senate Bill 1 amends Water Code Chapter 11 and requires many holders of surface water rights to develop water conservation plans, consistent with the regional water plan for a particular area. The City of Huntsville's existing Water Conservation and Drought Contingency plans were updated to meet the requirements of this legislation and presented to the Texas Natural Resource Conservation Commission (TNRCC) on September 1, 1999. There are many aspects of this bill that could have long reaching effects on water systems across the state. At this time, it is unclear as to any immediate impact Senate Bill 1 will have on City owned water systems. The magnitude of the impact will be addressed in future budgets.

**In order to provide service to its present and future customers, the City applied for and, in July 1997, received a sewer Certificate of Convenience and Necessity (CCN) for the areas within its city limits, ETJ, and along Robinson Creek out to the new wastewater treatment plant site.**

**The City of Huntsville staff is addressing three important issues that have a dramatic and long-range impact on the City of Huntsville water supply system. The first of these is the issue of water quantity, which has several facets. The renewal of future raw water contracts with TRA will require extensive negotiation; the TRA water plant expansion feasibility study has been completed and requires comments and feedback; the City of Huntsville groundwater feasibility study has been authorized and will be conducted this year and any additional water source funding should be proposed to the City Council for the FY 2004-05 future budget.**

**Staff is evaluating the replacement of Palm Street Well No. 12. The anticipated capacity of the new well is in the neighborhood of 750 - 1,000 gpm, which matches the capacity of the previous well, abandoned approximately two years ago. It is believed that this process, coupled with measures to control drought peak consumption, will provide the time frame necessary to place either groundwater source expansion or the TRA water treatment plant expansion in operation.**

**The second issue being addressed is water quality. The TRA membrane filtration study is now complete and subject to the analysis and decision process. The City of Huntsville has also initiated an extensive flushing program in the Elkins Lake/Spring Lake areas to improve water quality. The City additionally has installed approximately 10 automatic flushing devices and 40 standard flushing devices, which will be utilized to further improve water quality. The City of Huntsville is also purchasing a Clearwater Water Conditioner to be installed on Well No. 19 at the Spring Lake Plant. Since the City has experienced a history of the greatest water quality problems at Well No. 19, the results of**

# Enterprise Funds

the Clearwater Water Conditioner at Well No. 19 will be experimental for the rest of the City of Huntsville.

The third issue is that of improving the operational efficiency of the water production and distribution process. The City of Huntsville budgeted to implement an "Asset Management and Work Order System". This system will be utilized to study and analyze all facets of the operation of water and wastewater systems. The purpose of this analysis is for constant improvement in efficiency and the reduction of operational costs.

## WATER FUND

The Water Fund is an Enterprise Fund used to account for the cost of providing water service to the community. The City provides water for residents within the City limits, as well as to adjacent areas. Water operations consist of three major areas: (1) production; (2) distribution of water; and (3) capital construction. The utility billing function is in the Water Fund budget. The Wastewater and Solid Waste Funds reimburse to the Water Fund a portion of the costs. Also included in the Water Fund budget is maintenance of fire hydrants and right-of-way maintenance. There are approximately 1,000 fire hydrants throughout the City. Maintenance of these fire hydrants includes repair of damages from vehicles, routine painting, and checking operation and pressure.

A budget summary by category for the Water Fund for FY 2003-04 follows:

<b>Water Fund</b>	<b>Actual FY 01-02</b>	<b>Estimated FY 02-03</b>	<b>Original Budget FY 02-03</b>	<b>Budget FY 03-04</b>	<b>Difference in Budget</b>	<b>Percent Increase/ Decrease</b>	
<b><i>Departmental</i></b>							
Salaries and Benefits	\$ 1,157,414	1,271,005	1,239,474	1,012,100	(227,374)	(18.34)	%
Supplies	181,259	177,878	211,732	200,621	(11,111)	(5.25)	%
Maintenance of Structures/ Improvements	186,265	103,487	307,400	385,900	78,500	25.54	%
Maintenance of Equipment	137,974	116,945	112,600	129,100	16,500	14.65	%
Services and Utilities	368,707	349,972	456,000	449,690	(6,310)	(1.38)	%
Insurance/Elections/Sundry Programs/Projects	6,415	8,250	8,250	7,250	(1,000)	(13.79)	%
Capital Purchases/Projects Improvements	26,606	250	17,000	57,000	40,000	235.29	%
	24,960	46	-	-	-	-	%
Equipment Replacement Charge	-	83,768	83,768	74,700	(9,068)	(10.83)	%
Water Plant Operations	2,650,564	2,450,825	2,564,495	2,391,280	(173,215)	(6.75)	%
Total Departmental	\$ 4,740,164	4,581,021	5,000,719	4,707,641	(293,078)	(5.86)	%
<b><i>Charges/Transfers</i></b>							
Charges/Transfers – Operating Funds	\$ 118,000	-	-	-	-	-	%
Charges – Other Funds	1,061,001	1,063,222	1,063,222	1,311,089	247,867	23.31	%
Administrative Costs	516,307	157,560	331,206	175,000	(156,206)	(47.16)	%
Total Charges/Transfers	\$ 1,695,308	1,220,782	1,394,428	1,486,089	91,661	6.57	%
<b><i>Other</i></b>							
Capital Projects	\$ 631,150	287,500	287,500	287,500	-	-	%
Other	5,812	2,324	35,300	30,000	(5,300)	(15.01)	%
Reserve for Future Allocation	-	-	-	162,500	162,500	100.00	%
Total Other	\$ 636,962	289,824	322,800	480,000	157,200	48.70	%

## Enterprise Funds

### ***Debt Appropriations***

Revenue Bonds	\$	434,586	386,588	418,245	434,270	16,025	3.83	%
Water Contract		2,193,008	2,185,504	2,185,504	2,176,610	(8,894)	(0.41)	%
Other Debt		275,181	134,269	134,270	134,609	339	0.25	%
Total Debt	\$	2,902,775	520,857	2,738,019	2,745,489	7,470	0.27	%
<hr/>								
Total Appropriations	\$	9,975,209	8,797,988	9,455,966	9,419,219	(36,747)	(0.39)	%

# Enterprise Funds

In FY 2003-04, the Water Fund budget is \$9,419,219, compared to \$9,390,966 for the prior year. Administrative costs continue to be calculated as a percentage of certain general governmental division costs. Each year, an analysis is performed and costs allocated to the Enterprise Funds. Costs of divisions including the City Council, City Manager, City Attorney, Accounting, Human Resources, etc., are charged based on criteria appropriate to that division. Although the FY 2002-03 total budget was a decrease from the prior year, operational costs and transfers represented a \$91,661 increase over the prior year. Transfers required for the Trinity River Authority are no longer required with the completion of the project in FY 2003.

## **WASTEWATER FUND**

**The Wastewater Fund is an Enterprise Fund used to account for the cost of providing wastewater collection and treatment to the community. The City provides wastewater service for residents within the City limits, as well as to adjacent areas. The Wastewater Fund operations consist of four major areas: 1) wastewater collection; 2) treatment of wastewater; 3) capital construction; and 4) lab/compliance.**



# Enterprise Funds

A budget summary by category for the Wastewater Fund for FY 2003-04 follows:

<b>Wastewater Fund</b>	<b>Actual FY 01-02</b>	<b>Estimated FY 02-03</b>	<b>Original Budget FY 02-03</b>	<b>Budget FY 03-04</b>	<b>Difference in Budget</b>	<b>Percent Increase/ Decrease</b>	
<b><i>Departmental</i></b>							
Salaries and Benefits	\$ 1,052,839	1,275,322	1,315,604	1,061,300	(254,304)	(19.33)	%
Supplies	114,360	137,574	171,380	172,900	1,520	0.89	%
Maintenance of Structures/ Improvements	155,070	199,372	269,691	270,505	814	0.30	%
Maintenance of Equipment	105,930	77,892	119,416	117,650	(1,766)	(1.48)	%
Services and Utilities	488,369	504,513	768,750	676,329	(92,421)	(12.02)	%
Insurance/Elections/Sundry	8,017	8,910	8,910	8,600	(310)	(3.48)	%
Programs/Projects	52,410	22,329	33,000	42,000	9,000	27.27	%
Capital Purchases/Projects	32,201	250	-	-	-	-	%
Improvements	99,884	-	-	-	-	-	%
Equipment Replacement							
Charges	-	83,363	83,363	71,580	(11,783)	(14.13)	%
Total Departmental	\$ 2,109,080	2,309,525	2,770,114	2,420,864	(349,250)	(12.61)	%
<b><i>Charges/Transfers</i></b>							
Charges/Transfers – Operating Funds	\$ 117,000	-	-	-	-	-	%
Charges – Other Funds	800,833	1,267,273	1,267,273	1,408,108	140,835	11.11	%
Administrative Costs	256,503	168,515	178,528	186,000	7,472	4.19	%
Total Charges/Transfers	\$ 1,174,336	1,435,788	1,445,801	1,594,108	148,307	10.26	%
<b><i>Other</i></b>							
Capital Projects	\$ -	300,000	300,000	300,000	-	0.00	%
Other	986,177	8,400	12,500	12,500	-	0.00	%
Reserve for Future Allocation	-	-	200,000	200,000	-	0.00	%
Total Other	\$ 986,177	308,400	512,500	512,500	-	0.00	%
<b><i>Debt Appropriations</i></b>							
Revenue Bonds	\$ 1,081,633	1,066,273	1,066,273	1,666,439	600,166	56.29	%
Wastewater Contract	764,074	762,243	762,243	758,120	(4,123)	(0.54)	%
Other Debt	402,909	638,941	633,330	314,088	(319,242)	(50.41)	%
Total Debt	\$ 2,248,616	2,467,456	2,461,846	2,738,647	276,801	11.24	%
<b>Total Appropriations</b>							
	\$ 6,518,209	6,521,169	7,190,261	7,266,119	75,858	(1.06)	%

In FY 2003-04, the Wastewater Fund budget is \$7,266,119, compared to \$7,190,261 for the prior year. Water and Wastewater rates and sewer rates remained the same. In October 2000, the City adopted a new rate structure, following a rate study.

The rate structure adopted in 2000 was a per meter billing, based on a \$12 minimum bill and a volume rate tied to water consumption. Because of differences between revenues anticipated in the model and actual revenue, it became apparent that future rate adjustments would be needed. A planned increase for FY 2001-02 was postponed. With the revenues less than expected in FY 2000-01 and FY 2001-02, and the postponement of the planned rate increase in FY 2001-02, the rate increase, effective October 1, 2002, was quite large. Customers see an increase of \$12 to \$15 minimum bill, with a change from 3,000 gallons to 2,000 gallons included in the base bill. The volume charge increased from \$3.68 to \$4.87 for 1,000 gallons of water. For a customer using 3,000 gallons of water, the wastewater bill increased from \$12.00 to

# Enterprise Funds

\$19.87. The rate calculation method for residential customers also changed. Rather than the monthly bill being based on actual consumption, a winter average method of calculation is used. The wastewater bill calculation is based on the rate structure applied to the customers' average consumption for the months of November, January, and February.

The Operations and Charges/Transfers portion of the budget has increased by \$619,505, the result of several changes. The Robinson Creek Wastewater Treatment Plant was completed in the FY 2002-03. Estimated costs of operation are \$377,030.

In the prior year, this function was budgeted in an Internal Service Fund and transfers were made to fund the costs. The Charges/Transfers category includes an adjustment for this charge. There is a net increase in Charges/Transfers, representing an increase in allocation to the Wastewater Fund for administrative costs reimbursed to the General Fund. Administrative costs continue to be calculated as a percentage of certain general governmental division costs. Each year, an analysis is performed and costs allocated to the Enterprise Funds. Costs of divisions including the City Council, City Manager, City Attorney, Accounting, Human Resources, IS, Garage Operations, etc., are charged based on criteria appropriate to that division. There are also increases in the amounts budgeted for transfers to the Capital Projects Funds and in the Reserve for Future Allocation. The budget for debt service has also increased. The City issued a \$7,255,000 bond issue for sewer capital improvements. Improvements include lines related to the diversion of flow at the Robinson Creek Wastewater Treatment Plant in addition to providing service to several areas without wastewater service. The FY 2003-04 budget represents an approximately 1% increase over the prior year. Reserves are at 25.6%; well within the City's Fiscal and Budgetary Policies.

## **SOLID WASTE FUND**

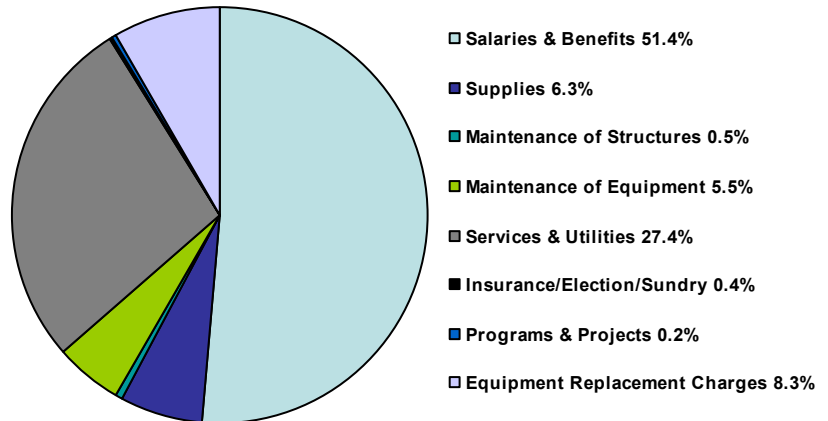
The Solid Waste Fund is an Enterprise Fund, which provides for the collection and disposal of solid waste in accordance with standards established by the Texas Natural Resource Conservation Commission, the US Environmental Protection Agency and City ordinances. This fund accounts for the cost of providing this service with user fees as the source of income. The City operates the only Solid Waste Disposal Facility in Walker County. A program to recycle white goods, tires, metals, yard waste, wood pallets, oil and oil filters has been in the operation since March 1990. It has been estimated that over 33,291,390 pounds of waste have been recycled since March 1990. The City contracts with Conroe Recycling Center Inc. to provide containers for the City's new recycling drop-off center and also provide transportation for the recyclable materials. Since the recycling drop-off center began operation, 3,871,692 pounds of recyclable material have been diverted from the landfill.

In 1992, the City participated in a joint solid waste study with TDCJ to research and analyze the disposal options available. Based on this study the City Council closed the City's landfill (April 9, 1994) and began transferring solid waste. The City entered into a contract with TDCJ for their use of the City's transfer station. The City contracts with Brazos Valley Solid Waste Management Agency (BVSWMA), located in College Station.

# Enterprise Funds

The Solid Waste Fund budget for FY 2003-04 totals \$3,586,710.

The graph to the right  
Depicts the FY 2003-04  
Solid Waste Fund Budget  
by Category



A budget summary by category for the Solid Waste Fund for FY 2003-04 follows:

Solid Waste Fund	Actual FY 01-02	Estimated FY 02-03	Original Budget FY 02-03	Budget FY 03-04	Difference in Budget	Percent Increase/ Decrease	
<b>Departmental</b>							
Salaries and Benefits	\$ 1,087,133	1,247,238	1,276,126	1,347,900	71,774	5.62	%
Supplies	141,408	146,622	166,862	164,800	(2,062)	(1.24)	%
Maintenance of Structures/ Improvements	4,427	15,816	17,000	15,000	(2,000)	(11.76)	%
Maintenance of Equipment	107,651	114,984	141,425	143,200	1,775	1.26	%
Services and Utilities	986,292	691,318	848,920	719,825	(129,095)	(15.21)	%
Insurance/Elections/Sundry	13,127	16,974	16,240	11,270	(4,970)	(30.60)	%
Programs/Projects	3,622	154,572	155,000	4,200	(150,800)	(97.29)	%
Equipment Replacement Charges	-	237,471	237,471	218,525	(18,946)	(7.98)	%
Total Departmental	\$ 2,343,660	2,624,995	2,859,044	2,624,720	(234,324)	(8.20)	%
<b>Charges/Transfers</b>							
Charges/Transfers – Operating Funds	\$ 69,555	-	-	-	-	-	%
Charge – Other Funds	686,800	721,899	721,899	560,210	(161,689)	(22.40)	%
Administrative Costs	132,077	79,221	82,500	82,500	0	0.00	%
Total Charges/Transfers	\$ 888,432	801,120	804,399	642,710	(161,689)	(20.10)	%
<b>Other</b>							
Reserve for Future Allocation	\$ -	-	50,000	211,689	161,689	323.38	%
Total Other	\$ -	-	50,000	211,689	161,689	323.38	%
<b>Debt Appropriations</b>							
	\$ 166,224	144,621	144,621	107,591	(37,030)	(25.60)	%
Total Debt	\$ 166,224	144,621	144,621	107,591	(37,030)	(25.60)	%
<b>Total Appropriations</b>	<b>\$ 3,398,316</b>	<b>3,570,736</b>	<b>3,858,064</b>	<b>3,586,710</b>	<b>(271,354)</b>	<b>(7.03)</b>	<b>%</b>

# Enterprise Funds

The FY 2002-03 budget included the implementation of a recently completed compensation and classification plan. All employees received at least a 2% adjustment, and employees in several classifications received market adjustment increases. The budget also included increased costs for medical insurance premiums. The City continues to fully fund the equipment replacement funds for fleet and computer equipment.

Administrative costs, reimbursed to the General Fund, continue to be calculated as a percentage of certain general governmental division costs. Each year, an analysis is performed and costs are allocated to the enterprise funds. Costs of divisions including the City Council, City Manager, City Attorney, Accounting, Purchasing, Building/Printing Services, Human Resources, and Garage Operations are charged based on criteria appropriate to that division.

## **Future Outlook**

**The City continues waste minimization through composting, recycling, and other methods of solid waste reduction to make disposal as efficient and cost effective as possible. The City is working with the Walker County Citizens for Recycling, the Walker County Proud Communities, and the Keep Huntsville Beautiful organizations to pursue various options to add to the City's recycling and litter programs.**

## **GOLF COURSE OPERATIONS FUND**

The municipal golf course began operations in the Spring of 2003. The FY 03-04 operating budget is \$981,617. The course is an 18 hole course, located on the west side of Interstate 45, along Robinson Creek. It has a double-ended practice facility and driving range, to allow for dual usage for the Sam Houston State University golf team and Huntsville residents. The golf course is designed for players of all skill levels.

# Enterprise Funds

A budget summary by category for the Golf Course Fund for FY 2003-04 follows:

<b>Golf Course Fund</b>	<b>Actual FY 01-02</b>	<b>Estimated FY 02-03</b>	<b>Original Budget FY 02-03</b>	<b>Budget FY 03-04</b>	<b>Difference in Budget</b>	<b>Percent Increase/ Decrease</b>	
<b>Departmental</b>							
Salaries and Benefits	\$ 121,849	535,174	732,942	474,225	(258,717)	(35.30)	%
Supplies	82,759	148,599	201,260	103,660	(97,600)	(48.49)	%
Maintenance of Structures/ Improvements	1,396	15,491	22,500	19,800	(2,700)	(12.00)	%
Maintenance of Equipment	4,755	33,934	34,530	24,530	(10,000)	(28.96)	%
Services and Utilities	130,766	333,425	316,007	356,987	40,980	12.97	%
Programs/Projects	-	69,448	24,668	-	(24,668)	(100.00)	%
Capital Purchases/Projects	47,143	4,315	25,000	-	(25,000)	(100.00)	%
Equipment Replacement Charges	-	13,710	2,415	2,415	-	0.00	%
Total Departmental	\$ 388,668	1,154,096	1,359,322	981,617	(377,705)	(27.79)	%
<b>Non Departmental Allocations</b>							
Administrative Costs	\$ 2,964	350	8,718	-	(8,718)	(100.00)	%
Total Non Departmental	\$ 2,964	350	8,718	-	(8,718)	(100.00)	%
<b>Debt Appropriations</b>							
	\$ 200,565	251,580	252,000	-	(252,000)	(100.00)	%
Total Debt	\$ 200,565	251,580	252,000	-	(252,000)	(100.00)	%
<b>Total Appropriations</b>							
	\$ 592,197	1,406,026	1,620,040	981,617	(638,423)	(39.41)	%

## OAKWOOD CEMETERY OPERATIONS FUND

A contract was negotiated with the Oakwood Cemetery Association, and the City began operation and maintenance of the Oakwood Cemetery.. The Association transferred an Endowment Fund and operations money to the City.

A budget summary by category for the Oakwood Cemetery Fund for FY 2003-04 follows:

<b>Oakwood Cemetery Fund</b>	<b>Actual FY 01-02</b>	<b>Estimated FY 02-03</b>	<b>Original Budget FY 02-03</b>	<b>Budget FY 03-04</b>	<b>Difference in Budget</b>	<b>Percent Increase/ Decrease</b>	
<b>Departmental</b>							
Salaries and Benefits	\$ -	55,260	55,766	56,230	970	1.74	%
Supplies	-	2,981	9,133	8,100	(1,033)	(11.31)	%
Maintenance of Structures/ Improvements	-	22	-	3,000	3,000	100.00	%
Maintenance of Equipment	-	975	3,117	3,705	588	18.86	%
Services and Utilities	-	959	1,821	2,345	524	28.78	%
Programs/Projects	-	5,487	44,000	40,000	(4,000)	(9.09)	%
Insurance/Elections/Sundry	-	330	330	330	-	0.00	%
Equipment Replacement Charges	-	1,950	1,950	3000	1,050	53.85	%
Total Departmental	\$ -	67,964	116,117	116,710	593	0.51	%
<b>Total Appropriations</b>							
	\$ -	67,964	116,117	116,710	593	0.51	%

# Enterprise Funds

## Water Fund Budget Summary

	Actual 2001-02	Original Budget 2002-03	Revised Budget 2002-03	Estimated 2002-03	Budget 2003-04
AVAILABLE FOR ALLOCATION 10-1:	\$ 3,618,811	2,236,624	2,236,624	2,914,794	3,008,441
<b>Revenues</b>					
Water Sales	\$ 6,531,174	6,875,000	6,875,000	6,550,978	6,600,000
Water Sales - Tenaska Contract	1,905,138	2,000,000	2,000,000	1,826,890	1,900,000
Water Tap Fees	69,508	65,000	65,000	84,695	84,000
Late Payment Penalties	43,324	43,000	43,000	42,992	44,000
Fees/Charges/Sales	34,044	27,000	27,000	39,463	39,000
Interest Income	122,181	90,600	90,600	64,394	70,000
Interest Income - I & S/Reserves	16,659	15,700	15,700	-	-
Charges/Transfers - Operating Funds	253,108	278,465	278,465	278,465	232,640
Transfers from Other Funds	283,955	-	-	-	-
Miscellaneous	12,101	-	-	3,758	-
Total Revenues	\$ 9,271,192	9,394,765	9,394,765	8,891,635	8,969,640
<b>TOTAL AVAILABLE FUNDS</b>	\$ 12,890,003	11,631,389	11,631,389	11,806,429	11,978,081
<b>Appropriations</b>					
Departmental Appropriations					
<u>Finance Department</u>					
Utility Billing	\$ 451,513	556,929	367,160	331,366	355,670
<u>Public Works Department</u>					
Water Production	603,134	843,042	907,042	704,746	1,027,210
Water Distribution	772,245	696,886	696,886	634,538	758,821
Meter Reading	-	-	189,769	184,361	174,660
<u>Planning &amp; Development Department</u>					
Design/Survey - Water	262,707	274,367	275,367	275,183	-
<u>Surface Water Plant</u>					
TRA Water Plant Operations	2,372,069	2,200,000	2,200,000	2,159,190	2,026,780
TRA Raw Water Purchase	278,495	364,495	364,495	291,635	364,500
Total Departmental Appropriations	\$ 4,740,163	4,935,719	5,000,719	4,581,019	4,707,641
Charges/Transfers - Operating Funds					
Administrative Costs					
General Fund	\$ 520,910	602,800	601,715	601,715	506,855
Fleet	42,753	69,056	69,056	69,056	50,711
Planning & Development	328,315	115,106	115,106	115,106	391,481
Information Services	169,023	224,168	224,168	224,168	308,842
Charges					
Wastewater Fund for Lab Services	-	53,177	53,177	53,177	53,200
Planning & Development Fund	-	-	-	-	-
Information Technology Fund	-	-	-	-	-
Franchise Fee - Street Fund	118,000	125,706	125,706	125,706	125,000
Transfers					
To Capital Projects	631,150	250,000	287,500	287,500	287,500
To Medical Insurance ISF	-	-	-	-	-
To Equipment Replacement Fund for Management Information Services	-	-	-	-	-
Equipment Replacement Charge	422,531	-	-	-	-
Total Charges/Transfers	\$ 2,232,682	1,440,013	1,476,428	1,476,428	1,723,589

# Enterprise Funds

## Water Fund Budget Summary

	<b>Actual 2001-02</b>	<b>Original Budget 2002-03</b>	<b>Revised Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Budget 2003-04</b>
Other Appropriations					
Reserve for Future Allocation	\$ -	200,000	162,500	-	162,500
Legal/Other	99,588	78,300	78,300	34,178	80,000
Total Other Appropriations	\$ 99,588	278,300	240,800	34,178	242,500
Debt Appropriations					
Revenue Bonds 1991 & 1992	\$ 434,586	418,245	418,245	386,588	434,270
Anticipation Note	-	-	-	-	-
Elkins Area Debt	275,181	134,270	134,270	134,269	134,609
Water Plant Improvements	-	-	-	-	-
TRA Water Plant	1,366,278	1,357,096	1,357,096	1,357,096	1,343,602
TRA Water Debt	826,730	828,408	828,408	828,408	833,008
Total Debt Appropriations	\$ 2,902,775	2,738,019	2,738,019	2,706,361	2,745,489
Total Appropriations	\$ 9,975,209	9,392,051	9,455,966	8,797,988	9,419,219
Net Change in Restricted Accounts	\$ -	-	-	-	-
<b>Available For Allocation 9-30:</b>	<b>\$ 2,914,794</b>	<b>2,239,338</b>	<b>2,175,423</b>	<b>3,008,441</b>	<b>2,558,862</b>

# Enterprise Funds

## Water Fund Debt Service Requirements

<i>Revenue Bonds</i>	Current Outstanding Balance	Debt Service Requirement FY 2003-04		
		Principal	Interest	Total
1991 \$1,700,000 Water/Sewer Bonds due in installments of \$50,000 to \$430,000 through 2005, interest rate from 6.4% to 9.0%	\$ 810,000	380,000	54,270	434,270
<b>Total Bonds</b>	<b>\$ 810,000</b>	<b>380,000</b>	<b>54,270</b>	<b>434,270</b>

<i>Contract Debt</i>	Current Outstanding Balance	Debt Service Requirement FY 2003-04		
		Principal	Interest	Total
1978 \$10,830,000 TRA Water Issue due in installments of \$60,000 to \$705,000 through 2006, interest rate from 4.35% to 4.61%	\$ 1,945,000	695,000	89,664	784,664
1996 \$3,905,000 TRA Water Issue due in installments of \$125,000 to \$300,000 through 2016, interest rate from 4.70% to 5.30%	2,925,000	165,000	149,318	314,318
1997 \$3,120,000 TRA Water Issue due in installments of \$90,000 to \$240,000 through 2018, interest rate from 4.70% to 5.30%	2,530,000	115,000	129,620	244,620
1999 \$9,260,000 TRA Water Issue due in installments of \$245,000 to \$785,000 through 2020, interest rate from 5.40% to 6.50%	8,480,000	295,000	538,008	833,008
<b>Total Contract Debt</b>	<b>\$ 15,880,000</b>	<b>1,270,000</b>	<b>906,610</b>	<b>2,176,610</b>

<i>Elkins Area Debt</i>	Current Outstanding Balance	Debt Service Requirement FY 2003-04		
		Principal	Interest	Total
1973 Series \$535,000 (split payment) due in installments of \$25,000 to \$60,000 through 2006, interest rate from 6.50% to 6.70%	\$ 51,000	16,500	2,864	19,364
1993 Series \$2,610,000 (split payment) due in installments of \$65,000 to \$345,000 through 2007, interest rate from 3.50% to 6.70%	247,500	103,500	11,745	115,245
<b>Total Elkins Area Debt</b>	<b>\$ 298,500</b>	<b>120,000</b>	<b>14,609</b>	<b>134,609</b>

<b>Total Water Fund</b>	<b>\$ 16,988,500</b>	<b>1,390,000</b>	<b>921,219</b>	<b>2,311,219</b>
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# Enterprise Funds

## Wastewater Fund Budget Summary

		Actual 2001-02	Original Budget 2002-03	Revised Budget 2002-03	Estimated 2002-03	Budget 2003-04
AVAILABLE FOR ALLOCATION 10-1:	\$	2,184,867	1,369,294	1,369,294	1,900,944	2,553,085
<b>Revenues</b>						
Wastewater Service	\$	5,153,887	6,800,600	6,800,600	6,766,411	6,800,000
Sewer Tap Fees		33,879	36,000	36,000	34,037	40,000
Late Payment Penalties		44,363	40,000	40,000	53,124	56,000
Fees/Charges/Sales		27,612	27,000	27,000	26,576	26,000
Interest Income		299,157	100,000	100,000	48,003	70,000
Interest Income – I & S/Reserves		69,206	79,300	79,300	55,536	-
Charge to Water Fund for Lab Services		46,651	53,177	53,177	53,177	53,200
Reimbursements		329,006	-	-	-	-
Miscellaneous		25,775	-	-	136,447	-
Grants/Transfers		204,750	-	-	-	-
Total Revenues	\$	6,234,286	7,136,077	7,136,077	7,173,311	7,045,200
<b>TOTAL AVAILABLE FUNDS</b>	\$	8,419,153	8,505,371	8,505,371	9,074,255	9,598,285
<b>Appropriations</b>						
Departmental Appropriations						
<u>Public Works Department</u>						
Wastewater Collection	\$	731,029	832,135	836,335	810,997	868,682
A.J. Brown Wastewater Treatment Plant		512,511	629,737	629,737	532,096	591,039
N.B. Davidson Wastewater Treatment Plant		306,711	361,145	361,145	261,113	340,689
Robinson Creek Treatment Plant		16,691	403,159	403,159	267,053	377,030
Lab Services		126,090	177,256	177,256	163,074	193,424
Drainage Maintenance		153,393	40,000	89,001	15,823	50,000
<u>Planning &amp; Development Department</u>						
Design/Survey – Wastewater		262,655	272,481	273,481	259,370	-
Total Departmental Appropriations	\$	2,109,080	2,715,913	2,770,114	2,309,526	2,420,864
Charges/Transfers – Operating Funds						
Administrative Costs						
General Fund	\$	453,649	646,036	646,036	646,036	553,180
Fleet		54,951	59,191	59,191	59,191	50,711
Planning & Development		157,505	115,106	115,106	115,106	364,278
Information Services		134,728	224,168	224,168	224,168	278,429
Charge for Utility Billing		208,703	222,772	222,772	222,772	161,510
Franchise Fee – Street Fund		117,000	135,528	135,528	135,528	136,000
Charge from Planning & Development ISF		-	-	-	-	-
Charge from Information Technology ISF		-	-	-	-	-
Transfer to Capital Projects		-	-	-	-	-
Transfer to Information Services CIP		-	300,000	300,000	300,000	300,000
Transfer to Medical Insurance ISF		-	-	-	-	-
Equipment Replacement Charge		973,627	-	-	-	-
Total Charges/Transfers – Operating Funds	\$	2,100,163	1,702,801	1,702,801	1,702,801	1,844,108

# Enterprise Funds

## Wastewater Fund Budget Summary

			Revised		
			Budget		
	Actual	Original		Estimated	Budget
	2001-02	Budget	2002-03	2002-03	2003-04
		2002-03			
Other Appropriations					
Reserve for Future Allocation	\$ -	200,000	200,000	-	200,000
Legal/Other	60,350	55,500	55,500	41,387	62,500
Total Other Appropriations	\$ 60,350	255,500	255,500	41,387	262,500
Debt Appropriations					
Revenue Bonds – 1997	\$ 1,081,633	1,066,273	1,066,273	1,066,272	1,666,439
New Debt Issue	-	320,034	320,034	325,645	-
Anticipation Note	60,145	-	-	-	-
TRA Sewer Debt	764,074	762,243	762,243	762,243	758,120
Elkins Area Debt	342,764	313,296	313,296	313,296	314,088
Total Debt Appropriations	\$ 2,248,616	2,461,846	2,461,846	2,467,456	2,738,647
Total Appropriations	\$ 6,518,209	7,136,060	7,190,261	6,521,170	7,266,119
Net Change in Restricted Accounts	\$ -	-	-	-	-
<b>Available For Allocation 9-30:</b>	<b>\$ 1,900,944</b>	<b>1,369,311</b>	<b>1,315,110</b>	<b>2,553,085</b>	<b>2,332,166</b>

# Enterprise Funds

## Wastewater Fund Debt Service Requirements

<i>Revenue Bond</i>	Current Outstanding Balance	Debt Service Requirement FY 2003-04		
		Principal	Interest	Total
1997 \$14,395,000 Water/Wastewater Bonds due in installments of \$475,000 to \$1,075,000 through 2016, interest rate from 2.75% to 4.55%	\$ 10,675,000	620,000	450,150	1,070,150
2002 \$7,255,000 Wastewater Bonds due in installments of 80,000 to 535,000 through 2022, interest rate from 4.50% to 5.00%	7,175,000	260,000	323,928	583,928
<b>Total Bond</b>	\$ 17,850,000	880,000	774,078	1,654,078

<i>Contract Debt</i>	Current Outstanding Balance	Debt Service Requirement FY 2003-04		
		Principal	Interest	Total
1980 \$1,435,000 TRA Sewer Issue due in installments of \$5,000 to \$120,000 through 2004, interest rate of 5.6%	\$ 200,000	115,000	11,200	126,200
1992 \$2,205,000 TRA Sewer (Refunding) Issue due installments of \$85,000 to \$245,000 through 2006, interest rate from 3.2% to 5.35%	665,000	200,000	41,563	241,563
2003 \$3,125,000 TRA Sewer (refunding of Series 1993) due in installments of \$240,000 to \$375,000 through 2013, interest rate from 3.50% to 4.75%	3,125,000	240,000	150,357	390,357
<b>Total Contract Debt</b>	\$ 3,965,000	555,000	203,120	758,120

<i>Elkins Area Debt</i>	Current Outstanding Balance	Debt Service Requirement FY 2003-04		
		Principal	Interest	Total
1973 Series \$535,000 (split payment) due in installments of \$25,000 to \$60,000 through 2006, interest rate from 6.50% to 6.70%	\$ 119,000	38,500	6,683	45,183
1993 Series \$2,610,000 (split payment) due in installments of \$65,000 to \$345,000 through 2007, interest rate from 3.50% to 6.00%	577,500	241,500	27,405	268,905
<b>Total Elkins Area Debt</b>	\$ 696,500	280,000	34,088	314,088

<b>Total Wastewater Fund</b>	<b>\$ 22,536,500</b>	<b>1,715,000</b>	<b>1,011,286</b>	<b>2,726,286</b>
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# Enterprise Funds

## Solid Waste Fund Budget Summary

	Actual 2001-02	Original Budget 2002-03	Revised Budget 2002-03	Estimated 2002-03	Budget 2003-04
AVAILABLE FOR ALLOCATION 10-1:	\$ 510,447	148,089	148,089	757,785	719,056
<b>Revenues</b>					
Residential Collection	\$ 1,236,330	1,269,200	1,269,200	1,214,154	1,278,000
Commercial Collection	1,543,900	1,761,000	1,761,000	1,530,694	1,662,000
Solid Waste Disposal	697,508	700,000	700,000	653,745	703,000
Late Payment Penalties	48,933	50,000	50,000	37,478	40,000
Fees/Charges/Sales	2,863	1,555	1,555	3,395	3,000
Interest Income	12,350	10,700	10,700	11,669	11,000
Grants/Reimbursements	31,051	-	168,949	78,880	-
Contributions	-	-	-	-	700
Transfers from Other Funds	72,226	-	-	-	-
Other	493	1,000	1,000	1,992	2,000
Total Revenues	\$ 3,645,654	3,793,455	3,962,404	3,532,007	3,699,700
<b>TOTAL AVAILABLE FUNDS</b>	\$ 4,156,101	3,941,544	4,110,493	4,289,792	4,418,756
<b>Appropriations</b>					
Departmental Appropriations					
<u>Public Works Department</u>					
Commercial Collection	\$ 405,885	481,471	481,471	466,297	496,140
Solid Waste Disposal	1,280,603	1,468,740	1,469,740	1,289,528	1,345,990
Residential Collection	509,633	602,337	602,337	580,697	641,380
Street Sweeping	70,279	78,287	78,287	67,603	88,610
Recycling	77,261	58,260	227,209	220,870	52,600
Total Departmental Appropriations	\$ 2,343,661	2,689,095	2,859,044	2,624,995	2,624,720
Charges/Transfers – Operating Funds					
Administrative Costs					
General Fund	\$ 403,216	371,744	371,744	371,744	245,140
Fleet	231,683	123,314	123,314	123,314	101,420
Planning & Development	2,909	115,106	115,106	115,106	77,730
Information Services	48,992	56,042	56,042	56,042	64,790
Charge for Utility Billing	44,405	55,693	55,693	55,693	71,130
Transfer to Medical Insurance ISF	-	-	-	-	-
Charge from Planning & Development	-	-	-	-	-
Charge from Information Technology ISF	-	-	-	-	-
Franchise Fees to Street SRF	69,555	70,000	70,000	70,000	70,000
Equipment Replacement Charge	45,856	-	-	-	-
Total Charges/Transfers – Operating Funds	\$ 846,616	791,899	791,899	791,899	630,210
Other Appropriations					
Reserve for Future Allocation	\$ -	50,000	50,000	-	211,689
Legal/Other	41,816	12,500	12,500	9,221	12,500
Total Other Appropriations	\$ 41,816	62,500	62,500	9,221	224,189
Debt Appropriations	\$ 166,224	144,621	144,621	144,621	107,591
Total Appropriations	\$ 3,398,316	3,688,115	3,858,064	3,570,736	3,586,710
Net Change in Restricted Accounts	\$ -	-	-	-	-
<b>Available For Allocation 9-30:</b>	<b>\$ 757,785</b>	<b>253,429</b>	<b>252,429</b>	<b>719,056</b>	<b>832,046</b>

# Enterprise Funds

## Solid Waste Debt Service Requirements

Purpose Currently Outstanding	Date Issued	Maturity Date	Interest Rate	Current Balance	Debt Service Requirement FY 2003-04		
					Principal	Interest	Total
Solid Waste Disposal	07/01/93	10/01/08	3.0-5.6%	\$ 555,000	80,000	27,592	107,592
<b>Total Solid Waste Fund</b>				<b>\$ 555,000</b>	<b>80,000</b>	<b>27,592</b>	<b>107,592</b>

# Enterprise Funds

## Golf Course Fund Budget Summary

	<b>Actual 2001-02</b>	<b>Original Budget 2002-03</b>	<b>Revised Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Budget 2003-04</b>
AVAILABLE FOR ALLOCATION 10-1:	\$ 344,982	-	-	104,037	130,571
<b>Revenues</b>					
Golf Fees	\$ -	1,240,238	1,240,238	225,309	1,042,650
Food/Beverage Sales	-	197,000	197,000	1,166	-
Interest Income	299	-	-	885	-
Other Revenue	-	-	-	5,133	-
Transfers	350,953	-	1,200,000	1,200,000	-
Loan from Capital Projects Funds	-	200,000	200,000	-	-
Total Revenues	\$ 351,252	1,637,238	2,837,238	1,432,560	1,042,650
TOTAL AVAILABLE FUNDS	\$ 696,234	1,637,238	2,837,238	1,536,597	1,173,221
<b>Appropriations</b>					
Golf Course Operations	\$ 369,915	719,675	719,675	793,311	585,422
Pro Shop Operations	18,753	639,467	639,647	360,785	396,195
Debt Service	200,565	251,580	252,000	251,580	-
Other	2,964	9,318	8,718	350	-
Total Appropriations	\$ 592,197	1,620,040	1,620,040	1,406,026	981,617
<b>Available For Allocation 9-30:</b>	<b>\$ 104,037</b>	<b>17,198</b>	<b>1,217,198</b>	<b>130,571</b>	<b>191,604</b>

# Enterprise Funds

## Golf Course Fund Debt Service Requirements

Purpose Currently Outstanding	Date Issued	Maturity Date	Interest Rate	Current Balance	Debt Service Requirement FY 2003-04		
					Principal	Interest	Total
Golf Course	11/15/01	08/15/32	4.75-6.0%	\$ 5,000,000	75,000	251,580	326,580
Total Golf Course Fund				\$ 5,000,000	75,000	251,580	326,580

# Enterprise Funds

## Oakwood Cemetery Operations Fund Budget Summary

		<b>Actual 2001-02</b>	<b>Original Budget 2002-03</b>	<b>Revised Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Budget 2003-04</b>
AVAILABLE FOR ALLOCATION 10-1:	\$	-	-	-	-	54,872
<b>Revenues</b>						
Transfer from Association	\$	-	85,000	85,000	90,725	50,000
Investment Earnings		-	2,000	2,000	750	300
Transfer from Endowment – Interest		-	7,500	7,500	-	-
Sale of Lots		-	20,000	20,000	29,241	20,000
Fees		-	1,440	1,440	960	3,000
Other		-	-	500	1,160	-
Total Revenues	\$	-	115,940	116,440	122,836	73,300
TOTAL AVAILABLE FUNDS	\$	-	115,940	116,440	122,836	128,172
<b>Appropriations</b>						
Cemetery Maintenance	\$	-	71,617	72,117	62,476	76,710
Special Projects		-	44,000	44,000	5,488	40,000
Total Appropriations	\$	-	115,617	116,117	67,964	116,710
<b>Available For Allocation 9-30:</b>	<b>\$</b>	<b>-</b>	<b>323</b>	<b>323</b>	<b>54,872</b>	<b>11,462</b>



### Internal Service Funds (ISF)

#### Three Year Summary of Revenues and Expenditures

<i>FY 2003-04 – Budget</i>	Beginning Balance	Revenues	Expenditures (including Capital Improvements)	Debt	Change in Reserve	Ending Balance
Medical Insurance Fund	\$ 150,000	1,451,160	1,552,996	-	-	48,164
Equipment Replacement – Fleet ISF	211,307	620,263	522,130	-	-	309,440
Equipment Replacement – Fire ISF	145,685	190,000	328,500	-	-	7,185
Equipment Replacement – Technology ISF	100,895	238,263	124,211	-	-	214,947
TOTALS	\$ 607,887	2,499,686	2,527,837	-	-	579,736

#### *FY 2002-03 – Estimated*

Medical Insurance Fund	\$ 122,495	1,317,832	1,596,914	-	-	150,000
Equipment Replacement – Fleet ISF	60,866	750,310	599,869	-	-	211,307
Equipment Replacement – Fire ISF	75,783	71,402	1,500	-	-	145,685
Equipment Replacement – Technology ISF	49,198	161,683	109,986	-	-	100,895
TOTALS	\$ 308,342	2,301,227	2,308,269	-	-	607,887

#### *FY 2001-02 – Actual*

Medical Insurance Fund	\$ 56,291	1,403,670	1,337,466	-	-	122,495
Equipment Replacement – Fleet ISF	56,985	627,232	623,351	-	-	60,866
Equipment Replacement – Fire ISF	138,523	105,839	168,579	-	-	75,783
Equipment Replacement – Technology ISF	70,032	140,520	161,354	-	-	49,198
TOTALS	\$ 321,831	2,277,261	2,290,750	-	-	308,342

#### *Description*

The City uses Internal Service Funds (ISF) to accumulate funds for the replacement of equipment and to account for the cost of providing medical insurance coverage to user departments. The garage operations, Information Technology services (IT) and the Planning and Development operations were previously accounted for as Internal Service Funds. During FY 2001-02, the Fleet Management and IT functions were transferred to the General Fund. The Design Engineering portion of the Planning & Development Department was split between the Water and Wastewater Funds, and the planning and administrative functions were transferred to the General Fund. The City is self-funded for medical insurance. Costs associated with its operation are accounted for in this group. Internal Service Funds are budgeted generally on an accrual basis, with exceptions, including that depreciation is not included in the budget and capital purchases are budgeted in the year of purchase. Revenues are budgeted in the year they are expected to be earned, expenses in the year the liability is expected to be incurred. The emphasis is on cash transactions in lieu of non-cash transactions, such as depreciation.

# Internal Service Funds

## **MEDICAL INSURANCE ISF**

In accordance with the Government Accounting Standards Board (GASB) Statement 10, the City classifies its Medical Insurance Fund as an Internal Service Fund. The City has been self-funded for medical insurance since 1985 and, as part of the budget process each year, reviews funding requirements, fund balance, and plan provisions for its medical insurance plan. Other operating funds pay into the fund for coverage for full-time employees. The City also pays \$11,040 into the fund for its utility capital construction crew. Dependent coverage is provided at a cost to the employee.

The plan is administered through a contract with Employer Plan Services, Inc. (EPSI). Reinsurance is purchased to minimize risk to the City. There are five trustees responsible for the Plan. The Fiscal and Budgetary Policies require a reserve of approximately 25% of average anticipated claims. Claims anticipated in FY 2003-04 are \$1,245,363. The reserve at year end is expected to be \$150,000. The rate paid by the City for employee coverage has increased in each of the last three fiscal years. With the rate increases, the fund is expected to operate within budget and maintain the reserves during FY 2003-04.

## **EQUIPMENT REPLACEMENT FUNDS**

The Equipment Replacement Funds provides fleet, rolling stock replacements, and computer equipment replacements for the City of Huntsville. The funds receive lease charges from user divisions based on the economic life of the equipment and vehicles. The funds then purchase replacement equipment as scheduled and/or as conditions warrant.

User divisions are charged an annual lease fee, based on the useful life and anticipated replacement cost for assets assigned to the division. The replacement schedules are reviewed annually, as part of the budget process. Revenues are transferred from user division budgets on a monthly basis to ensure that sufficient funds are available to fund expenses. If a division is adding equipment, a transfer is made from an operating fund for the initial purchase of the equipment. A lease charge is assessed the following year to fund replacement of the equipment in future years. The new items are accounted in this manner so the equipment and vehicles become assets in the Equipment Replacement Funds. The approved FY 2003-04 total expenditures are \$522,130 for vehicles and rolling stock, \$328,500 for fire equipment replacement, and \$124,211 for computer equipment replacement. \$300,000 was budgeted in FY 2003-04 for the Public Works Computer System.

# Internal Service Funds

## Medical Insurance Fund Budget Summary

	<b>Actual 2001-02</b>	<b>Original Budget 2002-03</b>	<b>Revised Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Budget 2003-04</b>
AVAILABLE FOR ALLOCATION 10-1:	\$ 56,291	155,768	155,768	122,495	150,000
<b>Revenues</b>					
Charges for Coverage	\$ 1,045,315	1,270,488	1,270,488	1,260,964	1,451,160
Interest Income	3,642	3,500	3,500	2,032	-
Reimbursements	-	-	-	54,269	-
Other	213	-	-	567	-
Inter Governmental	16,500	-	-	-	-
Transfers from Other Funds	338,000	-	-	306,587	-
Total Revenues	\$ 1,403,670	1,273,988	1,273,988	1,624,419	1,451,160
TOTAL AVAILABLE FUNDS	\$ 1,459,961	1,429,756	1,429,756	1,746,914	1,601,160
<b>Appropriations</b>					
Medical Benefits	\$ 1,019,692	950,000	950,000	1,245,363	1,195,509
Insurance	261,036	282,755	303,870	283,000	317,864
Administrative Costs	56,738	49,240	49,240	68,551	39,623
Total Appropriations	\$ 1,337,466	1,281,995	1,303,110	1,596,914	1,552,996
<b>Available For Allocation 9-30:</b>	<b>\$ 122,495</b>	<b>147,761</b>	<b>126,646</b>	<b>150,000</b>	<b>48,164</b>

# Internal Service Funds

## *Fleet Equipment Replacement Fund Budget Summary*

		<b>Actual 2001-02</b>	<b>Original Budget 2002-03</b>	<b>Revised Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Budget 2003-04</b>
AVAILABLE FOR ALLOCATION 10-1:	\$	56,985	105,349	105,349	60,866	211,307
<b>Revenues</b>						
Charges/Transfers						
General Fund	\$	139,941	150,385	150,385	150,385	137,410
Street Fund		81,605	89,241	89,241	89,241	91,454
Water Fund		54,850	66,988	66,988	66,988	56,717
Wastewater Fund		76,521	77,992	77,992	77,993	68,700
Fleet Management/Warehouse		-	-	-	-	-
Planning & Development Fund		-	-	-	-	-
Solid Waste Fund		231,805	235,537	235,537	235,537	215,982
Capital Construction Crew		32,354	32,616	32,616	32,616	45,000
Oakwood Cemetery Operations		-	1,950	1,950	1,950	3,000
Transfers from Other Funds		8,015	-	80,000	80,000	2,000
Reimbursements		-	-	-	14,054	-
Interest Income		2,141	500	500	1,546	-
Total Revenues	\$	627,232	655,209	735,209	750,310	620,263
TOTAL AVAILABLE FUNDS	\$	684,217	760,558	840,558	811,176	831,570
<b>Appropriations</b>						
Transfers	\$	621,581	-	-	-	-
Equipment Purchases		1,770	581,500	667,500	599,869	522,130
Total Appropriations	\$	623,351	581,500	667,500	599,869	522,130
Net Change in Restricted Accounts	\$	-	-	-	-	-
<b>Available For Allocation 9-30:</b>	<b>\$</b>	<b>60,866</b>	<b>179,058</b>	<b>173,058</b>	<b>211,307</b>	<b>309,440</b>

# Internal Service Funds

## Fire Equipment Replacement Fund Budget Summary

		<b>Actual 2001-02</b>	<b>Original Budget 2002-03</b>	<b>Revised Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Budget 2003-04</b>
AVAILABLE FOR ALLOCATION 10-1:	\$	138,523	73,816	73,816	75,783	145,685
<b>Revenues</b>						
Transfer from General Fund	\$	31,741	25,189	25,189	25,189	190,000
Interest Income		1,967	-	-	901	-
Allocation by County for Fire Equipment Reserve		72,131	45,000	45,000	45,312	-
Total Revenues	\$	105,839	70,189	70,189	71,402	190,000
TOTAL AVAILABLE FUNDS	\$	244,362	144,005	144,005	147,185	335,685
<b>Appropriations</b>						
Equipment Purchases – Fire	\$	168,579	140,000	140,000	1,500	328,500
Total Appropriations	\$	168,579	140,000	140,000	1,500	328,500
<b>Available For Allocation 9-30:</b>	<b>\$</b>	<b>75,783</b>	<b>4,005</b>	<b>4,005</b>	<b>145,685</b>	<b>7,185</b>

# Internal Service Funds

## Computer Replacement Fund Budget Summary

	Actual 2001-02	Original Budget 2002-03	Revised Budget 2002-03	Estimated 2002-03	Budget 2003-04
AVAILABLE FOR ALLOCATION 10-1:	\$ 70,032	42,176	42,176	49,198	100,895
<b>Revenues</b>					
Charges/Transfers					
General Fund	\$ 103,636	97,240	97,240	97,240	205,091
Street Fund	1,050	2,040	2,040	2,040	1,990
Water Fund	18,113	16,780	16,780	16,780	17,983
Wastewater Fund	2,312	5,370	5,370	5,370	2,880
Planning & Development	-	-	-	-	-
Solid Waste Fund	1,125	1,935	1,935	1,935	2,543
Golf Fund	-	2,415	2,415	2,415	2,415
Capital Construction Crew	375	-	-	-	-
Transfers from Other Funds	12,500	-	30,732	29,932	-
Reimbursements	-	-	7,200	4,423	-
Other	-	-	-	-	5,361
Interest Income	1,409	1,000	1,000	1,548	-
Total Revenues	\$ 140,520	126,780	164,712	161,683	238,263
TOTAL AVAILABLE FUNDS	\$ 210,552	168,956	206,888	210,881	339,158
<b>Appropriations</b>					
Transfers	\$ 34,506	-	-	-	-
Equipment Purchases	126,848	84,300	122,232	109,986	124,211
Total Appropriations	\$ 161,354	84,300	122,232	109,986	124,211
<b>Available For Allocation 9-30:</b>	<b>\$ <u>49,198</u></b>	<b><u>84,656</u></b>	<b><u>84,656</u></b>	<b><u>100,895</u></b>	<b><u>214,947</u></b>

## **Permanent Funds**

### **Three Year Summary of Revenues and Expenditures**

<i>FY 2003-04 – Budget</i>	<b>Beginning Balance</b>	<b>Revenues</b>	<b>Expenditures (Including Capital Improvements)</b>	<b>Debt</b>	<b>Change in Reserve</b>	<b>Ending Balance</b>
Library Endowment	\$ 87,892	1,000	-	-	-	88,892
Oakwood Cemetery Endowment	350,000	3,500	3,500	-	-	350,000
<b>TOTALS</b>	<b>\$ 437,892</b>	<b>4,500</b>	<b>3,500</b>	<b>-</b>	<b>-</b>	<b>438,892</b>

#### *FY 2002-03 – Estimated*

Library Endowment	\$ 86,859	1,033	-	-	-	87,892
Oakwood Cemetery Endowment	-	353,608	3,608	-	-	350,000
<b>TOTALS</b>	<b>\$ 86,859</b>	<b>354,641</b>	<b>3,608</b>	<b>-</b>	<b>-</b>	<b>437,892</b>

#### *FY 2001-02 – Actual*

Library Endowment	\$ 85,172	1,687	-	-	-	86,859
Oakwood Cemetery Endowment	-	-	-	-	-	-
<b>TOTALS</b>	<b>\$ 85,172</b>	<b>1,687</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>86,859</b>

The City has two endowment funds in FY 2003-04; a Library Endowment Fund and an endowment fund for the Oakwood Cemetery. The City began operation of the Oakwood Cemetery in FY 2002-03. An endowment was transferred to the City from the Oakwood Cemetery Association.

Only interest earnings may be spent. In FY 2003-04, it is anticipated that interest earned by the Oakwood Cemetery Endowment will be transferred to the Cemetery Operations Fund and used for improvements at the cemetery. No expenditures are planned from the Library Endowment Fund.

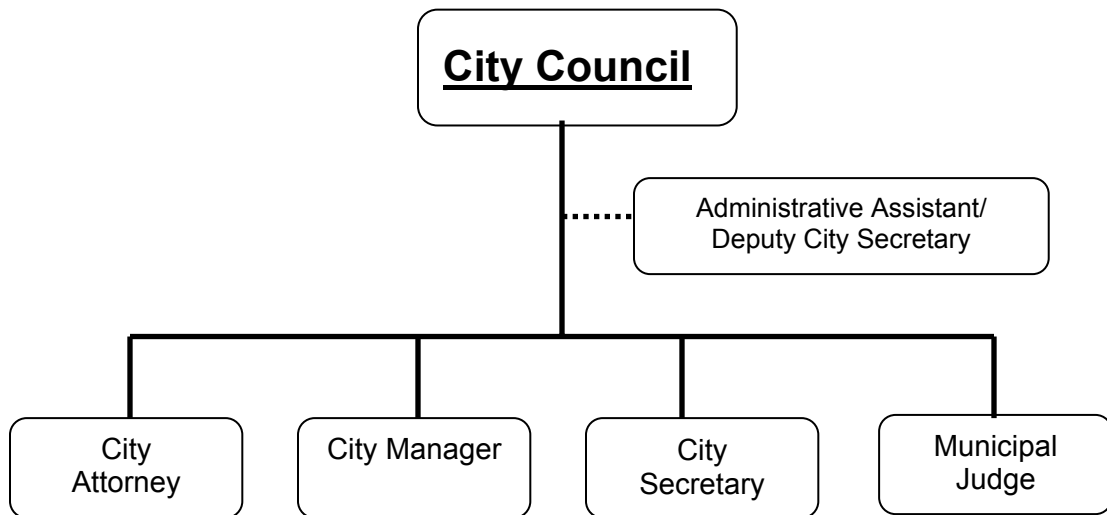


**Department Overview Section Next . . .**





## Charter



# Charter Offices

## Vision

The City of Huntsville is a community that is beautiful, historic, culturally diverse, affordable, safe and well planned with great opportunity for our citizens.

## Mission

In order to maintain and enhance the quality of life and the achievement of our vision, the City of Huntsville provides, facilitates and regulates services, facilities and infrastructure for citizens, customers, visitors, businesses and state agencies, in a friendly, efficient, fair, honest and competent manner with quality and forethought.

## Strategic Issues

- ✓ Strategically aligning the vision, mission, values and governance with the desired integrative culture.
- ✓ Enter into a long-term contract with Walker County for fire services.
- ✓ Coordinate Emergency Medical Services (EMS) service delivery strategies with Walker County and the Walker County Hospital District.
- ✓ Implementation of a comprehensive asset management system with a long-term view of cost containment and service delivery improvements.
- ✓ Development of a comprehensive Economic Development program, including utility extensions, a foreign trade zone and development of an industrial park.
- ✓ Forge close working relationships with Huntsville Independent School District, Sam Houston State University, Walker County and the Texas Department of Criminal Justice.
- ✓ Secure a wider range of housing options with a focus on affordable housing.
- ✓ Continue the Healthy Community Initiative by integrating City functions and contract recipients.
- ✓ Actively engage citizens, neighborhoods, and community organizations in policy making, in order to accomplish this requires the continued movement of the staff on the integrative culture.

# Charter Offices

## Department Description

The City Council consists of a Mayor elected at large, four ward Council members elected from each of our four single member districts, with a residency requirement, and four at-large Council members. The Mayor and the four ward Council members are elected in odd numbered years and the at-large Council members are elected in even numbered years. Based on the Huntsville City Charter, the term limit for Council members is set at four consecutive two-year terms of office.

The City Council provides the overall vision and policy direction through effective policy governance. City Council has the single central position in the organization, as it is the only organ directly elected by the citizens of Huntsville. It therefore represents the ownership of the City. In accordance with this, Council sets the guidelines for all City operations.

The City Council appoints four officials: City Manager, City Attorney, City Secretary and Municipal Court Judge.

The City Manager is the chief administrative and executive officer of the City. Responsibilities include management of all City departments and activities, and the appointment and removal of all City employees, except Council appointees. The City Manager makes presentations to local groups, service organizations and businesses and takes an active lead with professional observations on regulations.

The City Attorney provides in-house legal services for the City Council, staff, Boards and Commissions and supervises the provision of legal services by outside counsel. The City Attorney also serves as prosecutor in Municipal Court.

The City Secretary maintains official City records, conducts City elections and serves as Director of Human Resources.

The Judge of Municipal Court serves a two-year term. The Judge holds monthly arraignment dockets and trials.

## Strategic Discussion

### The next 2 years

Maintaining the financial integrity of the City will include strategies to both expand the tax base as well as to more efficiently deliver City services. The expansion of the tax base through a comprehensive economic development program is of paramount importance. The City is working with regional groups to market this region as a place in which to locate businesses as well as working with local businesses in their expansion plans.

The City is continuing its effort to obtain a foreign trade zone, develop an industrial park, and extend utilities to assist local businesses. The City's receipt of an Economic Development Administration grant is an important component of this effort.

# Charter Offices

## Strategic Discussion (cont'd)

Strategic cost containment will be based in large part on the City's asset management system. The acquisition and implementation of the software system is the culmination of almost eighteen months of work in order to more efficiently provide workflow systems and exercise a comprehensive preventative maintenance program. This effort, coupled with replacement of the financial software system will provide more accurate timely data in order to make management and policy decisions.

The provision of public safety will continue to receive high priority. During the next two years, the City will open a new Fire Station on the west side of IH-45. The opening of the Fire Station will allow the City to expand its fire department personnel through expansion of the part-time program, cross training, use of college students, as well as additional full-time personnel. In addition, new fire equipment will be required. The completion of a contract with Walker County for the long-term provision of fire services is fundamental to the final strategy adopted for fire service delivery. In addition, possible changes in the provision of EMS service delivery may impact the fire service delivery. Efforts to create a task force are underway. Within the two-year period, based upon the Search Institute's 40 developmental assets, the task force will complete their work and their recommendations implemented.

The Healthy Community Initiative, it is anticipated, will continue through efforts to incorporate the various non-profit agencies into the Initiative. The Community Network will be expanded. Long-term funding strategies must

be developed in order to sustain a long-term integrated effort. The initiative is spearheaded by Huntsville's Promise.

Although Huntsville is not a likely site for terrorist activity, the community must be diligent in ensuring an acceptable level of 'homeland' security. After all, this is the primary role of government. Such security will involve primary participation from public safety, public works and emergency management.

## The next 10 years

Transportation issues will continue to grow in importance. The City recently completed a comprehensive Transportation Plan. The community must move from a written plan to implementation. This includes not only working with neighborhoods and community groups in implementation, but also coordinating with Walker County and the Texas Department of Transportation.

Of the utmost importance are the connectivity of subdivisions and the development of the east/west and north/south corridors.

Water will continue to be the dominant issue within the State of Texas. Cities and other water purveyors continue to acquire long term water supplies. The City must proceed with acquisition of additional water supply, utilizing both surface water and ground water. Our focus is to acquire sufficient water supply to meet the needs of the community for the 2020-2050 time frame.

# Charter Offices

## Strategic Discussion (cont'd)

The race and ethnic relations between the various groups in the community requires thoughtful attention over the coming years. It is important that the community successfully builds bridges between the various ethnic groups.

The City workforce median age is now in the mid-forties and continuing to age. Health insurance is provided through a self-insured system. Also, the City does not participate in the Social Security system. There is a need to examine the long term financial impact on the health insurance fund, particularly those pressures placed on it by retirees who are not covered by Medicare or Medicaid insurance. An examination is also needed whether or not to re-join the Social Security system, as well as

providing other insurance options, including long-term health care coverage.

In the latter part of the ten-year period the City anticipates growth, beginning to accelerate with the northward expansion of the Houston metropolitan area. It is important that necessary systems and policies are in place prior to experiencing this growth. As growth occurs generally, facilities must be examined. The library does not satisfy the growing demand of the community. It must be expanded or relocated. A new fire station is planned; however, an additional station must be constructed on the north side, and modifications are needed at the south station. Finally, City Hall, the City Service Center and the Police Department will each need additional space in the near term.

## City Council

### Performance Measures

	2001-02	2002-03	2003-04
Number of Regional Committees or Organizations of Which Council Members Participate	3	4	4
Number of Items Approved by Council on Consent Agenda	153	175	180
Number of Study Session, Retreat, And Special Meetings Hours	35	40	40
Average Council Member Attendance at Regularly Scheduled Meetings	8.0	8.5	8.5
Number of Boards/Positions Filled	140	150	150

### Budget Summary

	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ 80	95	95	86	95
Supplies	5,350	6,000	13,856	13,856	7,000
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	-	-	-	-	-
Services and Utilities	174,544	179,319	209,363	191,470	193,550
Insurance/Elections/Sundry	-	-	-	-	-
Programs/Projects	8,870	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	17,080	-	17,080
<b>Total</b>	<b>\$ 188,844</b>	<b>185,414</b>	<b>240,394</b>	<b>205,412</b>	<b>217,725</b>

# Charter Offices

## City Manager

<i>Performance Measures</i>	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>
Satisfied with Communications Across Departments	41%	50%	50%
Values Statements Understood	54%	65%	65%
Proud to Work for the City	81%	85%	85%
Supervisor Treats Me as a Valuable Resource	70%	75%	75%
Provided With an Adequate Work Area	60%	65%	65%
Funding for My Division is Adequate	33%	35%	35%
Adequately Staffed to Undertake our Activities	32%	35%	35%

**Note:** The City is intentionally aligning its culture with its Vision, Mission, Values, and Management Philosophy. An employee survey of cultural indicators was conducted in February 2001 and April 2002.

<i>Budget Summary</i>	<b>Actual</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Estimated</b>	<b>Budget</b>
	<b>2001-02</b>	<b>2002-03</b>	<b>2002-03</b>	<b>2002-03</b>	<b>2003-04</b>
Salaries/Other Pay and Benefits	\$ 176,983	205,312	210,727	210,727	200,680
Supplies	8,726	5,300	5,433	5,433	5,590
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	66	1,000	1,000	137	-
Services and Utilities	140,374	56,245	43,784	39,452	49,850
Insurance/Elections/Sundry		330	330	330	-
Programs/Projects		-	-	-	-
Land Acquisition		-	-	-	-
Capital-Buildings and Improvements		-	-	-	-
Capital-Machinery and Equipment		-	-	-	-
Equipment Replacement Charges		1,895	1,895	1,895	830
<b>Total</b>	<b>\$ 326,149</b>	<b>270,082</b>	<b>263,169</b>	<b>257,974</b>	<b>256,950</b>

<i>Personnel Summary</i>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>
City Manager	1.00	1.00	1.00
Deputy City Secretary	1.00	1.00	1.00
Administrative Clerk-Part Time	-	.50	.50
<b>Total</b>	<b>2.00</b>	<b>2.50</b>	<b>2.50</b>

## City Secretary

<i>Performance Measures</i>	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>
Percentage of Residents Voting in Municipal Elections	10%	10%	10%
Registered Voters	13,196	13,500	13,500
City Council Agendas Prepared	22	22	22
Permanent Documents Indexed and Filed:			
Ordinances	33	35	35
Resolutions	38	40	40
Contracts & Agreements	91	95	95

## Charter Offices

Deeds	66	65	65
Total	228	235	235
Municipal Elections	1	1	1

# Charter Offices

## City Secretary (cont'd)

<i><b>Budget Summary</b></i>	<b>Actual</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Estimated</b>	<b>Budget</b>
	<b>2001-02</b>	<b>2002-03</b>	<b>2002-03</b>	<b>2002-03</b>	<b>2003-04</b>
Salaries/Other Pay and Benefits	\$ -	-	-	-	-
Supplies	-	-	-	-	-
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	-	-	-	-	-
Services and Utilities	5,631	3,725	6,149	6,149	3,835
Insurance/Elections/Sundry	2,951	4,800	5,697	5,446	4,800
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	1,195	1,195	1,195	2,037
<b>Total</b>	<b>\$ 8,582</b>	<b>9,720</b>	<b>13,041</b>	<b>12,790</b>	<b>10,672</b>
<i><b>Personnel Summary</b></i>			<b>Budget 2001-02</b>	<b>Budget 2002-03</b>	<b>Budget 2003-04</b>
City Secretary			-	-	-
<b>Total</b>			-	-	-

## City Attorney

### *Performance Measures*

	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>
Number of Ordinances Drafted	30	32	32
Number of Resolutions Drafted	35	37	37

<i><b>Budget Summary</b></i>	<b>Actual</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Estimated</b>	<b>Budget</b>
	<b>2001-02</b>	<b>2002-03</b>	<b>2002-03</b>	<b>2002-03</b>	<b>2003-04</b>
Salaries/Other Pay and Benefits	\$ 107,977	108,986	110,775	110,775	118,763
Supplies	92	300	629	629	300
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	5,589	3,700	5,155	5,155	3,800
Services and Utilities	12,138	14,625	14,644	14,644	14,615
Insurance/Elections/Sundry	-	-	-	-	-
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	375	375	375	867
<b>Total</b>	<b>\$ 125,796</b>	<b>127,986</b>	<b>131,578</b>	<b>131,578</b>	<b>138,345</b>
<i><b>Personnel Summary</b></i>			<b>Budget 2002-03</b>	<b>Budget 2002-03</b>	<b>Budget 2003-04</b>
City Attorney			1.00	1.00	1.00
<b>Total</b>			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>



# Charter Offices

## Municipal Judge Performance Measures

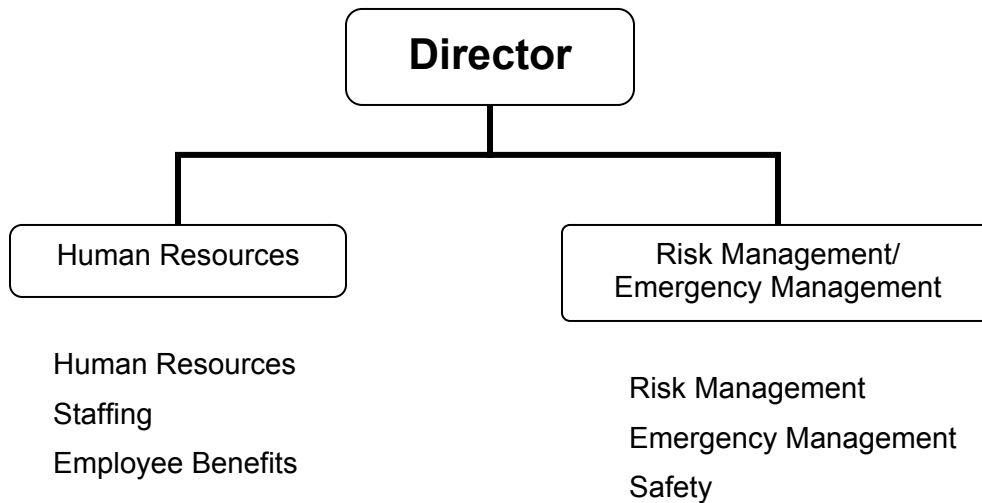
	2001-02	2002-03	2003-04
Trials	273	300	300
Pre-Trials	2,880	3,680	3,700

<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ 40,805	42,704	47,908	47,606	62,434
Supplies	186	1,500	1,500	976	1,500
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	-	-	-	-	-
Services and Utilities	668	2,590	2,590	310	2,600
Insurance/Elections/Sundry	-	-	-	-	-
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	375	375	375	375
<b>Total</b>	<b>\$ 41,659</b>	<b>47,169</b>	<b>52,373</b>	<b>49,267</b>	<b>66,909</b>

<i>Personnel Summary</i>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Municipal Judge	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>



## **Human Resources**



# Human Resources

## Vision

We are here for you.

## Mission

To develop an integrative Human Resources Department that provides the ability to recruit, retain, and develop a highly skilled work force by recognizing the value of and promoting the safety of each employee, while accomplishing the objectives of the City's Vision, Mission, and Values Statements.

## Strategic Issues

- ✓ Homeland Security
- ✓ Organizational and Personal Development
- ✓ Staffing Plan for the City
- ✓ Health Insurance costs
- ✓ Wellness: the physical and mental well-being of City employees is a concern

## Department Description

This department is made up of two units: the Human Resources (HR) Division and the Risk and Emergency Management Division. Each focuses on different, but equally important, aspects of Human Resources.

The HR Division's main objective is to provide support to City departments in attracting, hiring and retaining the most suitable employee for any position in the City. This process takes place with close attention to the resources the City has available and the requirements of the position to be filled. Through this function, the HR Division provides the City with highly motivated, well trained and an efficient staff that will be able to serve the community in a professional and service-oriented manner.

HR encourages equal employment opportunity and ensures that orientation and training programs fit the needs of the staff and are accessible to the employees. Performance evaluation and compensation programs are also

the responsibilities of this division. These programs were established to reflect the values statement of the City and are based on the desired integrative organizational culture of the City administration.

The HR Division is responsible for the benefits program for employees. These programs include health/dental insurance, life insurance, retirement, and long-term disability. It is important to have competitive benefits to attract and retain employees.

# Human Resources

## Department Description (cont'd)

The division of Risk and Emergency Management focuses on two areas. First, the division tries to identify and reduce risks for the City of Huntsville and its employees. Specifically, this division provides for a safe and healthy work environment for the employees. The Risk Manager conducts safety orientation and training for new employees. Ongoing safety programs and workshops are coordinated with a Safety Committee. These projects contribute to a healthy staff, which will be able to efficiently fulfill the responsibilities of their jobs.

The second area of concern is Emergency Management. The division ensures that the City and the citizens are prepared and able to respond to technological or natural emergency situations. This is achieved through

an Emergency Management Plan that is periodically reviewed and updated, to meet national standards. This plan is of great importance as it provides guidelines for City reactions to disasters, as well as possible ways of recovery. In case of an actual emergency, the Emergency Management Plan will be used as the basis for decisions in order to react to the demands of the situation. Huntsville's risk analysis indicates that possible emergencies are hostage situations, natural disasters, and hazardous spills along I-45. Special attention should be paid to the proximity of Huntsville to Houston, which in a case of emergency possibly means that Huntsville would be faced with the effects of mass evacuations from that area. The division is also concerned with issues and procedures of recovery after emergencies and all connected activities.

## Strategic Discussion

### The next 2 years

One of the main focal points of the Human Resources Division during this time span will be to work on a staffing plan for the City, which would enhance the development of the organization. A staffing plan is necessary since it helps assess the costs of the City regarding salaries, workspace, and related expenses in the future. At the same time there will be focus on the policies of the City concerning the implementation of the compensation and benefits plan. Decisions concerning these matters will have to be made with close attention

to the overall value statement of the City and to reflect the integrative culture favored by the City.

Another issue to be addressed is the health insurance offered to City employees and the connected costs. Due to the increase in the median age of the City employees, the cost for health insurance to the City and its employees is expected to rise. As a preventive action, wellness and health issues will be in the center of attention and receive support from all employees. An active wellness campaign should help decrease costs and encourage employees to become aware of possible risks to themselves.

# Human Resources

## Strategic Discussion (cont'd)

For the Emergency and Risk Management Division the main emphasis will be on issues concerning Homeland Security. There are several general problems that will need to be addressed such as mass evacuations from Houston and establishing a database listing elderly or physically handicapped citizens so assistance can be given in the event of an emergency evacuation. There will also be a vulnerability analysis to evaluate facilities such as SHSU, TDCJ, and the City of Huntsville and assess their strengths and weaknesses in case of emergency situations.

## The next 10 years

The Human Resources division will increase the attention given to organizational development in the areas of culture, leadership, diversity, and communication.

Homeland Security will continue to be a main area of focus for the Emergency and Risk Management Division and many projects already started will continue in the future. The Emergency Management Plan of the City will be updated with annexes to ensure that plans are based on actual and current facts and figures.

## Human Resources

### *Performance Measures*

	2001-02	2002-03	2003-04
Number of Training Classes Facilitated or Coordinated	13	7	7
Average Percentage of Minority Applicants Per Recruitment	4%	5%	5%
Minority New Hire Rates as Percentage of Total Hires	72%	75%	75%
Number of Recruitments Coordinated	82	95	95
Number of Applicants Reviewed/Processed	736	800	800
Number of Career Fairs Attended/Other Outreach Activities	2	2	2
Average Number of Applicants Per Recruitment	9	10	10
Full Time Equivalent Employees	261	260	260
Female Composition of City Employees	15%	17%	17%
Minority Composition of City Employees	37%	40%	40%
Female Composition of Management Employees	11%	12%	12%
Minority Composition of Management Employees	17%	20%	20%
Employee Turnover Rate	25%	20%	20%
Sick Leave Utilization Rate	26,400	25,500	25,500

# Human Resources

## Human Resources (cont'd)

<i>Budget Summary</i>	<i>Actual</i>	<i>Original Budget</i>	<i>Revised Budget</i>	<i>Estimated</i>	<i>Budget</i>
		<i>2002-03</i>	<i>2002-03</i>		
	<i>2001-02</i>			<i>2002-03</i>	<i>2003-04</i>
Salaries/Other Pay and Benefits	\$ 151,173	167,668	167,668	167,400	172,270
Supplies	39,326	42,700	55,000	30,849	42,700
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	-	100	800	1,623	100
Services and Utilities	152,649	112,480	112,480	86,310	76,210
Insurance/Elections/Sundry	15,424	16,000	17,500	7,080	10,000
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	1,290	1,290	1,290	1,840
<b>Total</b>	<b>\$ 358,572</b>	<b>340,238</b>	<b>354,738</b>	<b>294,552</b>	<b>303,120</b>

<i>Personnel Summary</i>	<i>Budget 2001-02</i>	<i>Budget 2002-03</i>	<i>Budget 2003-04</i>
Human Resources Director	1.00	1.00	1.00
Benefits Coordinator	1.00	1.00	1.00
Staffing Coordinator	1.00	1.00	1.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

## Risk and Emergency Management

### *Performance Measures*

	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>
Workers Compensation Claims	50	48	48
Number of Employees with More than One Workers Compensation Claim	3	2	2
Number of Claims Against the City of Huntsville	23	21	21
Claims Against the City of Huntsville Where the City Reimbursed the Claimant(s)	11	10	10
Fleet Accidents Where the City of Huntsville was Liable	5	4	4

<i>Budget Summary</i>	<i>Actual</i>	<i>Original Budget</i>	<i>Revised Budget</i>	<i>Estimated</i>	<i>Budget</i>
		<i>2002-03</i>	<i>2002-03</i>		
	<i>2001-02</i>			<i>2002-03</i>	<i>2003-04</i>
Salaries/Other Pay and Benefits	\$ 36,287	43,461	43,461	43,204	44,926
Supplies	16,077	15,400	17,281	15,084	15,400
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	-	-	-	-	-
Services and Utilities	4,043	8,930	8,930	5,279	8,930
Insurance/Elections/Sundry	78,408	25,000	25,000	17,577	25,000
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	645	645	645	703
<b>Total</b>	<b>\$ 134,816</b>	<b>93,436</b>	<b>95,317</b>	<b>81,789</b>	<b>94,959</b>

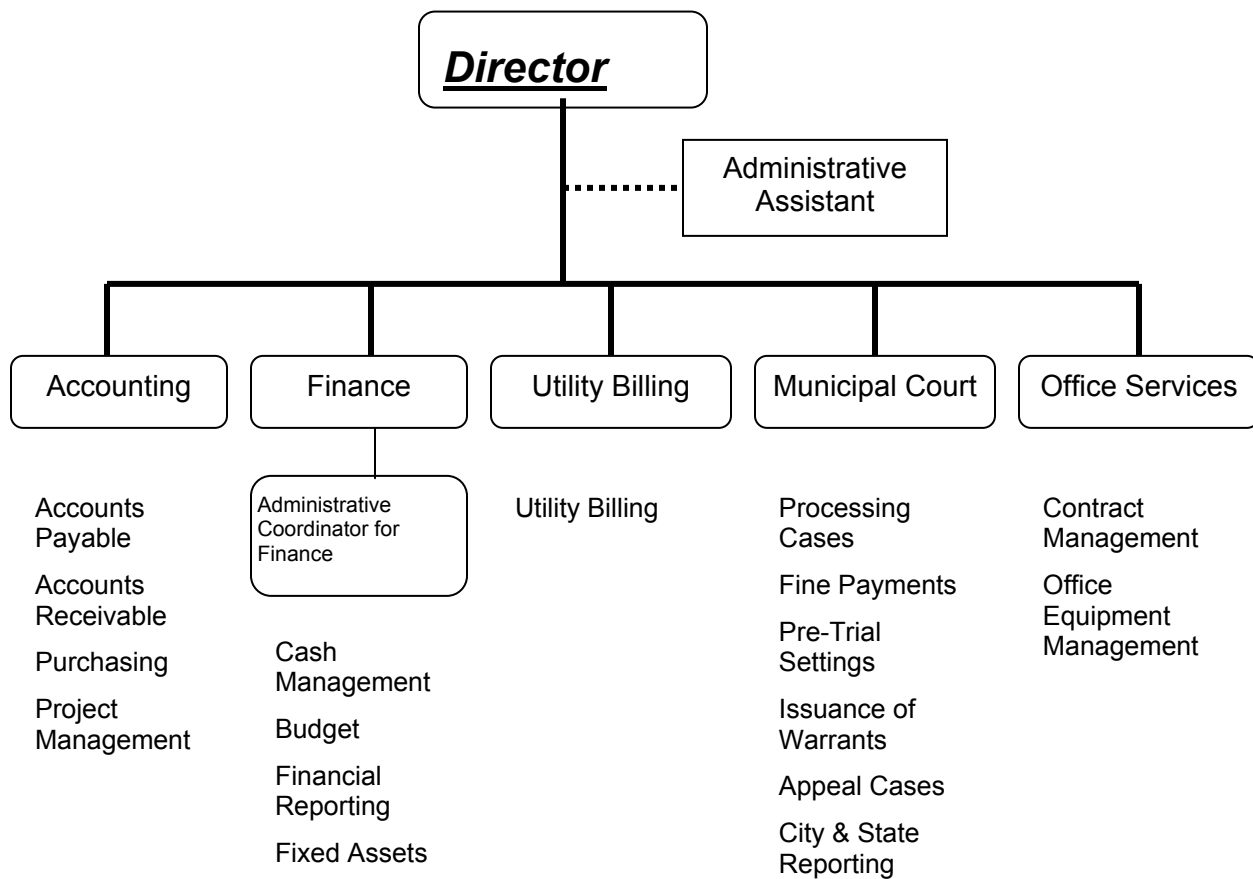
# Human Resources

## Risk and Emergency Management (cont'd)

<i>Personnel Summary</i>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Risk Manager/Emergency Manager	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>



## Finance





## **Vision**

The Finance Department serves stakeholders and customers with integrity.

## **Mission**

To protect the interest of owners, stakeholders, and customers by providing information for decision-making, while maintaining current, accurate, and reliable information, and providing services in a professional, courteous, and timely manner while maintaining the financial integrity of the organization.

## **Strategic Issues**

- ✓ Financial stability
- ✓ Maintaining fund balances
- ✓ Funding for capital equipment fund
- ✓ Fiscal and Budgetary Policies
- ✓ Operational procedures and efficiency

## **Department Description**

The Finance Department is made up of divisions which include Finance, Accounting, Utility Billing, and Municipal Court.

The Finance Division administers and supervises all financial affairs of the city based on guidelines derived from State law, policies and ordinances adopted by City Council, the Government Finance Officers Association (GFOA) reporting guidelines. The division offers financial data and analysis as the basis for decision making. The Finance Director is at the same time the Tax Assessor and Budget Officer for the city and works closely with the Finance Committee of City Council.

The Accounting Division is charged with processing, recording and reporting all financial transactions of the City and ensuring that payments to vendors and employees are made in a timely manner. An important task for this division is to provide accurate financial records.

The Finance Office provides support to departments in all purchasing related matters through a purchasing agent and budget monitoring.

The Utility Billing Division maintains accounts, records, and revenue collections for utility billings. The department also receives and reconciles revenue from other city sources.

The Municipal Court Division maintains records and accounts for the municipal court and collects revenue on behalf of the court.

## Strategic Discussion

### The next 2 years

An area of emphasis for the Finance Department will be to monitor and evaluate the recently adopted rate structures for City services. Utility bills will be reviewed regularly to ensure their compliance with City Council approved guidelines and policies.

The Finance Department will concentrate on the following objectives:

- A. Completion of the computer conversion:
  - 1. Conversion of the financial system including the fixed asset and project accounting modules not implemented, and refinement of other modules and reports
  - 2. Upgrade/conversion testing of the new program for utility billing
  - 3. Training on the financial system, human resources, and payroll modules
  - 4. Implementation of Receivables and receipting on Finance module after Utility software is upgraded/converted
  - 5. Refinement in reporting, system integration, and importing
- B. Completion of CAFR and Budget documents and submission to GFOA
- C. Enhancement of project and capital improvements
- D. Research and analysis of online payment capabilities
- E. Financial reporting and forms through internal and external web service

The Finance Department will also monitor and evaluate rate structures, the budget, and the purchasing process.

### The next 10 years

The Finance Department serves the dual role of being an internal service function, providing information to other departments and providing services to the public and information to external users of financial data. The primary objective is to maintain balanced funds and financial stability so that City operations can continue uninterrupted and without problems.

The Finance Department has a common interest with other City departments to have constant improvement of software and other Information Services related issues in order to retain an easy flow of data and information. Close interdepartmental relations allow City operations to run smoothly and facilitate high efficiency of our organization

# Finance

## Finance

### Performance Measures

	2001-02	2002-03	2003-04
Earn Distinguished Budget Award	1	1	1
Receive Audit Report Award	1	1	1
City Bond Rating (Moody and S&P) - General Obligation Issue	A-/A3	A-/A3	A/A-2

<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-02
Salaries/Other Pay and Benefits	\$ 237,426	204,032	267,681	267,681	177,900
Supplies	7,880	8,730	4,308	4,307	10,000
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	63	2,500	-	-	2,500
Services and Utilities	198,318	182,275	187,662	187,733	175,200
Insurance/Elections/Sundry	3,512	3,000	1,394	1,394	3,000
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	12,770	12,770	12,770	16,150
<b>Total</b>	<b>\$ 447,199</b>	<b>413,307</b>	<b>473,815</b>	<b>473,885</b>	<b>384,750</b>

<i>Personnel Summary</i>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Finance Director	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00
Assistant III	-	-	-
Purchasing Agent	1.00	-	-
Administrative Assistant	1.00	1.00	1.00
SHSU Student Worker	-	-	-
<b>Total</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>

## Accounting & Purchasing

<i>Performance Measures</i>			
	2001-02	2002-03	2003-04
Purchasing Cards Transactions	5,697	8,000	8,000
Vendor Checks Issued	5,577	5,000	5,000
Invoices Processed	17,619	16,500	16,500
Payroll Checks Issued	4,376	4,400	4,400
Payroll Transactions Processed	14,512	13,000	13,000
Journal Entries processed	25,774	22,000	22,000
Bank Reconciliation Reporting			
Average Number of Days	24.25	15.00	15.00
Hotel/Motel End of Month Reporting			
Average Number of Days			
Ad Valorem Taxes Reporting - Average Number of Days to Complete	18.17	15.00	15.00
Items Processed for Auction	213	200	200

<i>Budget Summary</i>		Original Budget	Revised Budget	Estimated	Budget
	Actual	2002-03	2002-03	2002-03	2003-04
	2001-02				
Salaries/Other Pay and Benefits	\$ 178,044	216,271	197,771	197,412	192,300
Supplies	3,022	4,500	818	717	4,000
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	-	-	-	-	-
Services and Utilities	7,383	7,780	20,280	6,512	33,250
Insurance/Elections/Sundry	-	2,100	2,282	2,282	2,100
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	2,145	2,145	2,145	2,700
<b>Total</b>	<b>\$ 188,449</b>	<b>232,796</b>	<b>223,296</b>	<b>209,068</b>	<b>234,350</b>

<i>Personnel Summary</i>		Budget 2001-02	Budget 2002-03	Budget 2003-04
Payroll Accounting Clerk		1.00	1.00	-
Accountant I		1.00	1.00	1.00
Accountant II		1.00	1.00	1.00
Accountant		-	-	-
Accounting Clerk II-Part Time		-	-	-
Purchasing Coordinator		-	1.00	1.00
Accounting Clerk- Part Time-		-	-	.50
Accounts Payable Clerk		1.00	-	-
<b>Total</b>		<b>4.00</b>	<b>4.00</b>	<b>3.50</b>

## Utility Billing

<i>Performance Measures</i>		2001-02	2002-03	2003-04
Number Of Work Orders Processed				
Connects, disconnects & transfers		3,469	4,100	4,100
Cut-offs for non payment		1,385	1,600	1,600
Meter maintenance and replacement		423	500	500
Customer assists handled in field		1,046	1,400	1,400

<i>Budget Summary</i>	<i>Actual</i>	<i>Original Budget</i>	<i>Revised Budget</i>	<i>Estimated</i>	<i>Budget</i>
		2002-03	2002-03		
		2001-02	2002-03		2003-04
Salaries/Other Pay and Benefits	\$ 334,399	384,349	258,129	258,081	248,700
Supplies	51,959	76,750	43,212	44,882	40,000
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	7,022	10,950	7,450	2,679	7,750
Services and Utilities	57,172	63,490	45,849	13,204	43,750
Insurance/Elections/Sundry	961	1,320	-	-	-
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	20,070	12,520	12,520	15,470
<b>Total</b>	<b>\$ 451,513</b>	<b>556,929</b>	<b>367,160</b>	<b>331,366</b>	<b>355,670</b>

<i>Personnel Summary</i>		<i>Budget 2001-02</i>	<i>Budget 2002-03</i>	<i>Budget 2003-04</i>
Meter Maintenance Technician		1.00	1.00	-
Utility Services Crewleader		1.00	1.00	-
Utility Billing Manager		1.00	1.00	1.00
Senior Utility Billing Clerk		1.00	1.00	1.00
Utility Billing/Billing Clerk		1.00	1.00	1.00
Utility Billing Clerk		2.00	2.00	2.00
Meter Reader		2.00	2.00	-
<b>Total</b>		<b>9.00</b>	<b>9.00</b>	<b>5.00</b>

## Office Services

<i>Budget Summary</i>	<i>Actual</i>	<i>Original Budget</i>	<i>Revised Budget</i>	<i>Estimated</i>	<i>Budget</i>
		2002-03	2002-03		
		2001-02	2002-03		2003-04
Salaries/Other Pay and Benefits	\$ -	-	-	-	-
Supplies	61,464	39,950	54,900	45,013	34,538
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	1,464	2,000	2,000	1,358	2,000
Services and Utilities	67,575	81,200	89,200	73,832	75,400
Insurance/Elections/Sundry	-	-	-	-	-
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	-	-	-	-
<b>Total</b>	<b>\$ 130,503</b>	<b>123,150</b>	<b>146,100</b>	<b>120,203</b>	<b>111,938</b>

## Municipal Court

### Performance Measures

	2001-02	2002-03	2003-04
Total Number of Citations	9,800	9,923	10,000
Parking Tickets	2,600	1,476	1,500
Warrants Issued	3,500	3,791	3,800
Warrants Cleared	2,100	3,873	3,900

Budget Summary	Actual	Original Budget	Revised Budget	Estimated	Budget
		2002-03	2002-03		
		2001-02		2002-03	2003-04
Salaries/Other Pay and Benefits	\$ 189,635	193,981	205,819	205,819	177,700
Supplies	13,207	14,580	13,340	11,482	14,700
Maintenance of Structures/Improvements	-	-	6,000	5,546	9,000
Maintenance of Equipment	-	-	-	-	-
Services and Utilities	44,392	33,447	25,849	26,060	22,075
Insurance/Elections/Sundry	-	-	-	-	-
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	4,870	4,870	4,870	6,160
<b>Total</b>	<b>\$ 247,234</b>	<b>246,878</b>	<b>255,878</b>	<b>253,777</b>	<b>229,635</b>

Note: In FY 2000-01, Municipal Court in the Community Services Department.

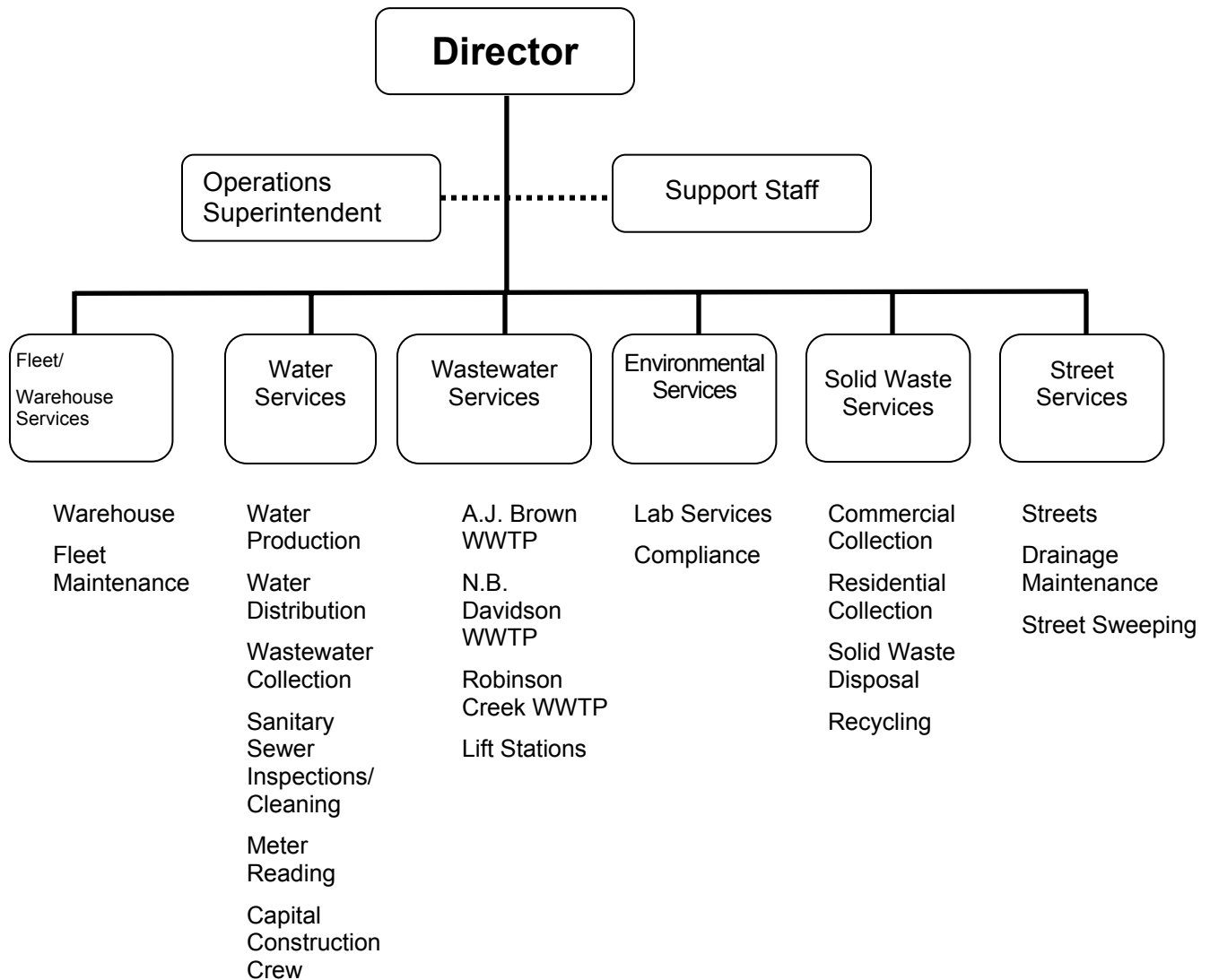
Personnel Summary	Budget 2001-02	Budget 2002-03	Budget 2003-04
Court Coordinator/Administrator	1.00	1.00	1.00
Court Clerk	2.00	3.00	3.00
Senior Court Clerk	1.00	-	-
SHSU Student Worker	-	-	-
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>



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## Public Works





# Public Works

## Vision

A partnership with the Huntsville community for the delivery of “**Performance Based Services**” through the open communication of **HONESTY, CONFIDENCE, TRUST, and RESPECT**.

## Mission

In order to accomplish the goals established by City Council, the Public Works Department will provide services in a safe, efficient, fair, honest, and competent manner while being sensitive to the citizens and the environment of our community.

## Strategic Issues

✓ **Growth:** The projected growth of the City of Huntsville will pose a challenge to this department in the form of planning the upgrade, delivery and maintenance of additional services.

✓ **GASB 34:** A requirement for reporting the condition of all municipal assets. The City of Huntsville has implemented SYNERGEN asset management software and NEW WORLD financial and human resource software to address this requirement.

✓ **NPDES:** The regulations posed by the Environmental Protection Agency (EPA) for stormwater may have to be addressed in the near future by the City of Huntsville. All planning activities consider this situation.

✓ **Transportation:** Traffic control sign upgrade project has been completed and pavement marking upgrades will commence this year. The MicroPaver program will commence this year, which will greatly assist the long range funding and scheduling of street maintenance.

✓ **Water Quantity and Quality:** Decisions affecting future water supply and directly impacting the future growth of the City of Huntsville are being addressed by City planners; a groundwater study has been proposed and will provide key information in this decision making process; the full impact of the Bluebonnet Water Conservation District is still unknown; progress has made the reduction of brown water with the addition of the Clearwater Conditioner and the Flushing Program and efforts will be continued toward the total elimination of brown water complaints.

✓ **Vulnerability Assessment:** Homeland security and protection of our water system against terrorism is the new front. A “Vulnerability Assessment” is currently being conducted in conjunction with TRA and scheduled for submission to the EPA by June of 2004. An implementation plan will also be required and funds have been budgeted for phase 1 of the plan.

✓ **Wastewater:** The impact and cost of the EPA’s Capacity, Management, Operations

# Public Works

## Strategic Issues (cont'd)

and Maintenance (CMOM) regulations and the cost for the new Sanitary Sewer Overflows (SSO) must be addressed.

✓ **Solid Waste:** The possibility of a regional recycling facility continues to be evaluated. The Old Landfill is being converted to recreational practice fields and a grant application will be submitted in May. A grant for a forklift for the recycling center will be submitted in December.

✓ **ISO Rating:** Public Works is coordinating with the Fire Department on efforts which will result in the lowering of fire insurance rates for the City of Huntsville residents.

✓ **Supervisory Control and Data Acquisition (SCADA) System:** The replacement of obsolete equipment and the need for additional equipment at some of the water and wastewater facilities has become necessary.

✓ **Safety:** Public Works will be implementing an enhanced safety program for the purpose of lowering the City of Huntsville's Workers Compensation Rates.

✓ **Staff and Facilities:** Address the challenge of increased data entry responsibilities with limited office space and personnel.

## Department Description

The divisions that fall under the Public Works Department can, in general, be summarized under the term "City Services". Specifically, this includes the Street Services, Environmental Services, Water Services, Wastewater Services, Solid Waste Services and Fleet Services Divisions. With 114 employees, this department is by far the largest in the City. The main goal of the department is to provide the citizens of Huntsville with quality services in a safe, efficient, fair, honest, and competent manner while being sensitive to the citizens and the environment of our community. An example of these services is the provision of safe, potable water, adequate wastewater and drainage collection systems, collection of solid waste, and streets that are in safe operating condition.

The **Street Services Division** is responsible for building and maintaining the streets, parking lots, and driveways that are owned by the City of Huntsville in a safe and hazard free manner. They respond to calls or concerns of citizens as soon as possible and in a professional manner. Street sweeping is another important task within this division. Street Sweeping keeps the streets clean and reduces the growth of weeds on the edges of the pavement. In addition, regular cleaning of the streets reduces the collection of contaminants, which can pollute our natural waterways.

The **Water Services Division** has various responsibilities. This division provides

# Public Works

## Department Description (cont'd)

safe drinking water to all the residents of Huntsville and some outlying areas; a second area is the planned provision of sufficient water volume and pressure in the system to allow the City to draw on this resource during a fire emergency. Furthermore, the division monitors the water quality and the volume of the stored water to maintain its high rating as a superior water system, awarded by the Texas Commission on Environmental Quality.

The **Wastewater Services Division** is responsible for the Wastewater Treatment Plants and their efficient functioning. There are currently three of these plants in use and when treated water leaves the plant approximately 98% of the pollution has been removed.

The **Environmental Services Division** is located at the Parker Creek Wastewater Treatment Plant and works with both the Water and Wastewater Services divisions. The Environmental Services Division is responsible for the bacteriological analysis of the City of Huntsville's potable water supply and the analysis, monitoring and reporting of the City's wastewater treatment plants effluent quality. This division is responsible for maintaining compliance with state and federal regulatory standards for water and wastewater. In addition, the Environmental Services Division administers the City of Huntsville's EPA Approved Industrial Pretreatment Program.

The **Solid Waste Fund** is an enterprise fund, which provides for the collection and disposal of solid waste in accordance with the standards established by the Texas Commission on Environmental Quality, the U.S. Environmental Protection Agency and City Ordinances. This fund accounts for the cost for providing collection and disposal services with user fees as the source income. The four solid services divisions provide garbage collection, disposal and recycling services for the City of Huntsville and a portion within the E.T.J. There are 31 employees within the four divisions.

The **Fleet/Warehouse Division**, composed of a superintendent and two support personnel, provide administrative support to the Garage Operations Divisions. Further, it is the responsibility of this division to control and maintain a warehouse of general supplies and fleet inventory in a manner that minimizes down time and provide support for all city departments.

The **Garage Operations Division** is composed of one senior mechanic, one serviceman and five mechanics, with one these mechanics assigned to Raven Nest Golf Course. It is the primary responsibility of this division to maintain all city vehicles and equipment in good and safe operating condition.

# Public Works

## Public Works Administration

<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ 235,810	262,651	262,651	267,316	270,150
Supplies	6,729	10,450	10,450	10,589	11,250
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	644	1,250	1,250	218	1,250
Services and Utilities	30,326	25,135	25,135	22,955	21,225
Insurance/Elections/Sundry	5,080	1,300	1,330	1,713	1,000
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	5,640	5,640	5,640	9,825
<b>Total</b>	<b>\$ 278,589</b>	<b>306,456</b>	<b>306,456</b>	<b>308,431</b>	<b>314,700</b>

<i>Personnel Summary</i>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Public Works Director	1.00	1.00	1.00
Operations Superintendent	1.00	1.00	1.00
Assistant Director	-	-	-
Office Manager	1.00	1.00	1.00
Customer Service Assistant	1.00	1.00	1.00
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

## Technical/Regulatory

<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ 64,691	-	-	-	-
Supplies	924	-	-	-	-
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	216	-	-	-	-
Services and Utilities	1,599	-	-	-	-
Insurance/Elections/Sundry	-	-	-	-	-
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	-	-	-	-
<b>Total</b>	<b>\$ 67,430</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<i>Personnel Summary</i>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Superintendent III - Technical Advisor	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

# Public Works

## FLEET/WAREHOUSE SERVICES

### *Performance Measures*

	2001-02	2002-03	2003-04
Number of City Owned Vehicles and Equipment:			
Vehicles	138	266	173
Equipment	278	273	308

### Fleet Administration/Warehouse

<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ 144,806	154,237	154,237	149,063	157,150
Supplies	1,452	1,775	1,775	1,782	1,775
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	136	450	450	166	450
Services and Utilities	7,634	8,325	10,750	5,694	7,100
Insurance/Elections/Sundry	-	-	-	-	-
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	1,725	1,725	1,725	5,140
<b>Total</b>	<b>\$ 154,028</b>	<b>166,512</b>	<b>168,937</b>	<b>158,430</b>	<b>171,615</b>

<i>Personnel Summary</i>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Fleet Services Superintendent	1.00	1.00	1.00
Fleet Inventory Specialist	2.00	2.00	2.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

### Garage Operations

<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ 344,320	274,485	274,485	290,877	336,650
Supplies	44,435	40,650	40,650	34,434	45,750
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	3,479	3,500	3,500	2,561	3,500
Services and Utilities	9,166	50	50	40	800
Insurance/Elections/Sundry	-	1,320	1,320	1,320	-
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	6,740	6,740	6,740	5,140
<b>Total</b>	<b>\$ 401,400</b>	<b>326,745</b>	<b>326,745</b>	<b>335,972</b>	<b>391,840</b>

# Public Works

## FLEET/WAREHOUSE SERVICES (cont'd)

### Garage Operations (cont'd)

<u>Personnel Summary</u>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Senior Fleet Mechanic	1.00	1.00	1.00
Fleet Mechanic	5.00	4.00	4.00
Fleet Services Technician	2.00	1.00	1.00
Golf Course Mechanic	-	-	1.00
<b>Total</b>	<b>8.00</b>	<b>6.00</b>	<b>7.00</b>

## WATER SERVICES

<u>Performance Summary</u>	Actual 2001-02	Estimated 2002-03	Proposed 2003-04
Percentage of Water Capacity at Peak Time	88%	91%	92%
Total Percentage of Water Capacity Used	55%	60%	65%
Gallons of Water Produced (in billions)	2.8	2.9	3.0
Wells Repaired	2	1	N/A
Cost per 1,000 Gallons of Water Produced	N/A	N/A	
Average Response Time to Main Line Breaks (in hours)	1.75	1.75	3
Number of Main Line Breaks	85	80	70
Water Taps Installed	125	125	125
Samples Collected (Bacteriological)	750	750	750
Percentage of Water Samples Meeting State Regulations	-	-	99.9%

### Water Production

<u>Budget Summary</u>	Actual 2001-02	Original Budget 2002-03	Revised Budget 2002-03	Estimated 2002-03	Budget 2003-04
Salaries/Other Pay and Benefits	\$ 176,066	192,817	192,817	213,021	201,700
Supplies	53,756	55,350	55,350	48,548	66,050
Maintenance of Structures/Improvements	96,975	161,400	225,400	69,649	284,900
Maintenance of Equipment	27,247	23,050	23,050	37,314	22,050
Services and Utilities	248,448	381,544	381,544	305,693	384,000
Insurance/Elections/Sundry	642	1,320	1,320	1,320	650
Programs/Projects	-	17,000	17,000	18,595	57,000
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	46	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	10,561	10,561	10,561	10,860
<b>Total</b>	<b>\$ 603,134</b>	<b>843,042</b>	<b>907,042</b>	<b>704,747</b>	<b>1,027,210</b>

<u>Personnel Summary</u>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Water Plant Operator	2.00	2.00	2.00
Electrician	1.00	1.00	1.00
Water Crewman	1.00	1.00	1.00
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

# Public Works

## WATER SERVICES (cont'd)

### Water Distribution

<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ 428,344	405,366	405,366	413,305	426,400
Supplies	71,425	69,800	69,800	49,207	79,271
Maintenance of Structures/Improvements	89,290	82,000	82,000	33,838	101,000
Maintenance of Equipment	102,972	76,300	76,300	73,921	96,300
Services and Utilities	50,765	9,548	9,548	10,395	9,750
Insurance/Elections/Sundry	4,490	5,280	5,280	5,280	5,280
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	24,961	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	48,592	48,592	48,592	40,820
<b>Total</b>	<b>\$ 772,247</b>	<b>696,886</b>	<b>696,886</b>	<b>634,538</b>	<b>758,821</b>

<i>Personnel Summary</i>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Fire Hydrant Technician	1.00	1.00	1.00
Water Utility Line Locator	1.00	1.00	1.00
Water Crewman	6.00	3.00	3.00
Water Crewleader	3.00	2.00	2.00
Water Services Superintendent	1.00	1.00	1.00
Water Services Assistant Superintendent	-	1.00	1.00
<b>Total</b>	<b>12.00</b>	<b>9.00</b>	<b>9.00</b>

### Surface Water Plant

<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ -	-	-	-	-
Supplies	-	-	-	-	-
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	-	-	-	-	-
Services and Utilities	-	-	-	-	-
Insurance/Elections/Sundry	-	-	-	-	-
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	-	-	-	-
TRA Water Plant	2,650,564	2,564,495	2,564,495	2,450,825	2,391,280
<b>Total</b>	<b>\$ 2,650,564</b>	<b>2,564,495</b>	<b>2,564,495</b>	<b>2,450,825</b>	<b>2,391,280</b>

# Public Works

## Meter Reading

	Actual	Estimated	Actual	Proposed
<i>Performance Measures</i>				
	2000-01	2001-02	2002-03	2003-04
Number of Work Orders Processed				
Connects, disconnects, & transfers	3,300	3,469	3,625	3,700
Cut-offs for non payment	1,100	1,385	1,473	1,500
Meter maintenance and replacement	300	423	503	650
Customer assists in field	1,350	1,046	1,410	750
Delinquent turn-ons	-	-	1,391	1,400

<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ -	126,220	126,220	128,973	135,300
Supplies	-	38,420	38,420	32,678	15,300
Maintenance of Structures/Improvements	-				
Maintenance of Equipment	-		3,500	1,467	3,000
Services and Utilities	-	12,759	12,759	12,374	12,190
Insurance/Elections/Sundry	-	1,320	1,320	1,320	1,320
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	7,550	7,550	7,550	7,550
<b>Total</b>	<b>\$ -</b>	<b>189,769</b>	<b>189,769</b>	<b>184,362</b>	<b>174,660</b>

<i>Personnel Summary</i>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Meter Reader Crewleader	-	-	1.00
Meter Maintenance Technician	-	-	1.00
Meter Reader	-	-	2.00
<b>Total</b>	<b>-</b>	<b>-</b>	<b>4.00</b>

## Capital Construction Crew

<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ -	157,464	157,464	157,450	159,100
Supplies		13,375	13,376	-	14,000
Maintenance of Structures/Improvements		-			-
Maintenance of Equipment		1,400			7,310
Services and Utilities		4,180	4,180	-	5,650
Insurance/Elections/Sundry		2,310	2,310	-	2,300
Programs/Projects		-	-	-	-
Capital-Buildings and Improvements		-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	32,616	49,180	49,180	45,000
Charges - Other Funds	-	16,564	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>227,909</b>	<b>227,910</b>	<b>206,630</b>	<b>227,550</b>



# Public Works

## Capital Construction Crew (cont'd)

<i><u>Personnel Summary</u></i>	<b>Budget 2001-02</b>	<i>Budget</i> <b>2002-03</b>	<b>Budget 2003-04</b>
CIP Crewman	2.00	2.00	2.00
CIP Equipment Operator	1.00	1.00	1.00
CIP Crewleader	1.00	1.00	1.00
Superintendent III	-	-	-
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

## WASTEWATER SERVICES

<i><u>Performance Measures</u></i>	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>
Average Daily Flow (in millions of gallons)	3.27	3.99	3.99
Percentage of Capacity of Plant Used	55%	51%	51%
Wastewater Taps Installed	100	150	150
Millions of Gallons of Water Treated	1194	1458	1458

## Wastewater Collection

<i><u>Budget Summary</u></i>	<b>Actual</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Estimated</b>	<b>Budget</b>
	<b>2001-02</b>	<b>2002-03</b>	<b>2002-03</b>	<b>2002-03</b>	<b>2003-04</b>
Salaries/Other Pay and Benefits	\$ 406,905	476,305	476,305	458,226	442,200
Supplies	51,363	55,280	59,480	53,693	61,600
Maintenance of Structures/Improvements	71,136	97,500	97,500	75,596	116,332
Maintenance of Equipment	71,816	72,850	72,850	49,607	75,850
Services and Utilities	114,897	73,450	73,450	117,125	124,300
Insurance/Elections/Sundry	4,169	4,620	4,620	4,620	4,620
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	10,743	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	52,130	52,130	52,130	43,780
<b>Total</b>	<b>\$ 731,029</b>	<b>832,135</b>	<b>836,335</b>	<b>810,997</b>	<b>868,682</b>

# Public Works

## WASTEWATER SERVICES (cont'd)

### Wastewater Collection (cont'd)

<u>Personnel Summary</u>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Wastewater Crewleader	1.00	1.00	1.00
Wastewater Equipment Operator	2.00	1.00	1.00
Wastewater Lift Station Operator	2.00	2.00	2.00
Vacuum Truck Crewleader	1.00	1.00	1.00
Wastewater Crewman	4.00	4.00	4.00
Wastewater Services Superintendent	1.00	1.00	1.00
WW TV Video Operator	-	1.00	1.00
<b>Total</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>

### A.J. Brown Wastewater Treatment Plant

<u>Budget Summary</u>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ 217,436	244,016	244,016	243,943	252,600
Supplies	28,854	39,650	39,650	28,433	39,700
Maintenance of Structures/Improvements	32,598	43,890	43,890	54,933	49,254
Maintenance of Equipment	18,420	20,600	20,600	19,416	18,100
Services and Utilities	207,684	246,077	246,077	152,372	197,905
Insurance/Elections/Sundry	1,924	1,980	1,980	1,980	1,980
Programs/Projects	-	17,000	17,000	14,495	17,000
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	5,595	-	-	-	-
Equipment Replacement Charges	-	16,524	16,524	16,524	14,500
<b>Total</b>	<b>\$ 512,511</b>	<b>629,737</b>	<b>629,737</b>	<b>532,096</b>	<b>591,039</b>

<u>Personnel Summary</u>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Wastewater Plant Operator	2.00	2.00	2.00
Wastewater Crewman	4.00	4.00	3.00
Wastewater Crewman- Part time	-	-	.50
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>5.50</b>

# Public Works

## WASTEWATER SERVICES (cont'd)

### N.B. Davidson Wastewater Treatment Plant

<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ 109,381	125,258	125,258	120,157	128,000
Supplies	20,479	24,400	24,400	11,373	24,600
Maintenance of Structures/Improvements	39,932	27,000	27,000	29,000	32,919
Maintenance of Equipment	13,843	12,600	12,600	4,858	12,100
Services and Utilities	121,794	151,193	151,193	79,196	131,200
Insurance/Elections/Sundry	1,283	1,320	1,320	1,320	1,320
Programs/Projects	-	12,000	12,000	7,834	4,000
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	7,374	7,374	7,374	6,550
<b>Total</b>	<b>\$ 306,712</b>	<b>361,145</b>	<b>361,145</b>	<b>261,112</b>	<b>340,689</b>

<i>Personnel Summary</i>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Wastewater Plant Operator	1.00	1.00	1.00
Wastewater Crewman	2.00	2.00	2.00
Wastewater Crewman - Part Time	.50	.50	.50
<b>Total</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>

### Robinson Creek Wastewater Treatment Plant

<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ 6,428	91,934	91,934	89,987	109,600
Supplies	965	24,500	24,500	28,042	24,500
Maintenance of Structures/Improvements	57	12,000	12,000	27,814	22,000
Maintenance of Equipment	-	9,600	9,600	1,477	9,600
Services and Utilities	9,241	260,795	260,795	119,403	185,200
Insurance/Elections/Sundry	-	330	330	330	330
Programs/Projects	-	4,000	4,000	-	21,000
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	-	-	-	4,800
Charges - Other Funds	-	16,564	-	-	-
<b>Total</b>	<b>\$ 16,691</b>	<b>403,159</b>	<b>403,159</b>	<b>267,053</b>	<b>377,030</b>

<i>Personnel Summary</i>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Wastewater Plant Operator	1.00	1.00	1.00
Wastewater Crewman	2.00	2.00	2.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

## ENVIRONMENTAL SERVICES

# Public Works

<b>Total Analysis</b>	<b>Actual</b>	<b>Proposed</b>
	<b>2002-03</b>	<b>2003-04</b>
WWTP Operations	6500	6500
WWTP Loadin/Effluent Quality	5667	5667
WWTP Biosolid Reuse	132	132
Biological Analysis of Public Water Systems	802	800
New Construction Biological Analysis	112	100
Pretreatment Program	54	54

\*Note: Analysis required for QA/QC not included in above totals.

<b>Regulatory Reporting</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>2002-03</b>	<b>2003-04</b>
WWTP Effluent Quality	59	63
WWTP Biosolid Reuse Program	5	6
Biological Analysis Public Water Systems	24	24
Pretreatment Program	1	1
TPDES Discharge Permit Renewals	0	0
Water Quality Reports (CCR's)		
(Public Education & Information)	2	2

## Environmental Services

<b>Budget Summary</b>	<b>Actual</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Estimated</b>	<b>Budget</b>
	<b>2001-02</b>	<b>2002-03</b>	<b>2002-03</b>	<b>2002-03</b>	<b>2003-04</b>
Salaries/Other Pay and Benefits	\$ 94,034	123,230	123,230	121,435	128,900
Supplies	9,513	18,400	18,400	13,559	22,500
Maintenance of Structures/Improvements	4	300	300	70	-
Maintenance of Equipment	1,118	1,466	1,466	1,032	2,000
Services and Utilities	21,101	30,935	30,935	24,053	37,724
Insurance/Elections/Sundry	320	330	330	330	350
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	2,595	2,595	2,595	1,950
<b>Total</b>	<b>\$ 126,090</b>	<b>177,256</b>	<b>177,256</b>	<b>163,074</b>	<b>193,424</b>

<b>Personnel Summary</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>
Lab Assistant - Part time	-	-	-
Environmental Services Superintendent	1.00	1.00	1.00
Environmental Lab Analyst	2.00	2.00	2.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

# Public Works

## SOLID WASTE SERVICES

<i>Performance Measures</i>	Actual	Estimated	Proposed
	2001-02	2002-03	2003-04
Tons of Solid Waste Thru Transfer Station Gate	37,200	37,150	37,450
Tons of Yard Waste Recycled	1,355	1,104	1,342
Tons of Solid Waste Transferred to BVSWMMA	35,226	35,038	35,000
Number of Transfer Trips to BVSWMMA	1,835	1,764	1,777
Percentage of Waste Diverted from Waste Stream	5.3%	5.7%	5.7%

## Commercial Collection

<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ 240,654	287,536	287,536	283,343	314,000
Supplies	40,060	48,136	48,136	43,393	49,450
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	23,655	44,199	44,199	39,233	44,470
Services and Utilities	98,630	1,930	1,930	658	1,225
Insurance/Elections/Sundry	2,886	2,970	2,970	2,970	-
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	96,700	96,700	96,700	86,995
<b>Total</b>	<b>\$ 405,885</b>	<b>481,471</b>	<b>481,471</b>	<b>466,297</b>	<b>496,140</b>

<i>Personnel Summary</i>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Solid Waste Container Operator	1.00	1.00	1.00
Solid Waste Relief Driver	-	1.00	1.00
Solid Waste Driver – Commercial	4.00	3.00	3.00
Solid Waste Crewman	2.00	2.00	2.00
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

# Public Works

## SOLID WASTE SERVICES (cont'd)

### Solid Waste Disposal

<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ 384,218	430,745	430,745	425,225	440,000
Supplies	63,860	67,995	67,955	61,704	66,900
Maintenance of Structures/Improvements	3,427	16,000	16,000	15,816	14,000
Maintenance of Equipment	42,318	57,483	57,483	44,219	57,680
Services and Utilities	783,252	820,940	821,940	666,987	712,600
Insurance/Elections/Sundry	3,528	3,630	3,630	3,630	3,630
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	71,947	71,947	71,947	51,180
<b>Total</b>	<b>\$ 1,280,603</b>	<b>1,468,740</b>	<b>1,469,740</b>	<b>1,289,528</b>	<b>1,345,990</b>

<i>Personnel Summary</i>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Solid Waste Transfer Station Operator	1.00	1.00	1.00
Solid Waste Equipment Operator	1.00	1.00	1.00
Solid Waste Equipment Operator - Part Time	.50	.50	.50
Solid Waste Transfer Station Driver	3.00	3.00	3.00
Solid Waste Services Superintendent	1.00	1.00	1.00
Solid Waste Services Assistant Superintendent	1.00	1.00	1.00
Customer Service Assistant	1.00	1.00	1.00
Solid Waste Clerk I - Part Time	.50	.50	.50
<b>Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

### Residential Collection

<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ 397,190	489,226	489,226	471,782	520,700
Supplies	24,178	29,383	29,383	27,173	31,450
Maintenance of Structures/Improvements	1,000	1,000	1,000	-	1,000
Maintenance of Equipment	30,574	25,543	25,543	23,477	25,850
Services and Utilities	54,765	1,255	1,255	2,336	1,300
Insurance/Elections/Sundry	1,924	1,980	1,980	1,980	1,980
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	53,950	53,950	53,950	59,100
<b>Total</b>	<b>\$ 509,631</b>	<b>602,337</b>	<b>602,337</b>	<b>580,698</b>	<b>641,380</b>

# Public Works

## SOLID WASTE SERVICE (cont'd)

### Residential Collection (cont'd)

<u>Personnel Summary</u>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Solid Waste Crewman	8.00	8.00	8.00
Solid Waste Relief Driver	-	1.00	1.00
Solid Waste Driver – Residential	5.00	4.00	4.00
<b>Total</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>

### Recycling

<u>Budget Summary</u>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ 28,751	28,792	28,792	27,858	30,500
Supplies	7,691	13,623	13,623	9,370	9,200
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	120	-	-	-	-
Services and Utilities	32,931	3,845	22,794	21,336	3,700
Insurance/Elections/Sundry	4,146	7,000	7,000	7,735	5,000
Programs/Projects	3,622	5,000	155,000	154,572	4,200
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	-	-	-	-
<b>Total</b>	<b>\$ 77,261</b>	<b>58,260</b>	<b>227,209</b>	<b>220,871</b>	<b>52,600</b>

<u>Personnel Summary</u>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Solid Waste Crewman	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

# Public Works

## SOLID WASTE SERVICE (cont'd)

### Street Sweeping

<u>Performance Measures</u>	<b>Actual 2001-02</b>	<b>Estimated 2002-03</b>	<b>Budget 2003-04</b>
Curb Miles Swept	4354	4216	4848

<b>Budget Summary</b>	<b>Actual</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Estimated</b>	<b>Budget</b>
	<b>2001-02</b>	<b>2002-03</b>	<b>2002-03</b>	<b>2002-03</b>	<b>2003-04</b>
Salaries/Other Pay and Benefits	\$ 36,320	39,827	39,827	39,031	42,700
Supplies	5,619	7,725	7,725	4,982	7,800
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	10,984	14,200	14,200	8,055	15,200
Services and Utilities	16,714	1,000	1,000	-	1,000
Insurance/Elections/Sundry	643	660	660	660	660
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	14,875	14,875	14,875	21,250
<b>Total</b>	<b>\$ 70,280</b>	<b>78,287</b>	<b>78,287</b>	<b>67,603</b>	<b>88,610</b>

<u>Personnel Summary</u>	<b>Budget 2001-02</b>	<b>Budget 2002-03</b>	<b>Budget 2003-04</b>
Street Sweeper	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## STREET SERVICES

<u>Performance Measures</u>	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>
Lane Miles Seal Coated	23.03	11.61	15.14
Lane Miles Reconstructed	1.96	3.33	5.35
Lane Miles Overlaid	3.25	14.38	10.54



# Public Works

## STREET SERVICES (cont'd)

### Streets

<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ 784,149	859,705	859,705	832,545	932,900
Supplies	63,555	64,272	71,674	61,091	73,120
Maintenance of Structures/Improvements	717,816	534,000	597,805	541,096	669,404
Maintenance of Equipment	58,215	62,072	62,072	51,730	57,700
Services and Utilities	215,285	147,607	147,607	132,994	140,000
Insurance/Elections/Sundry	10,903	11,880	11,880	10,779	11,880
Programs/Projects		10,000	15,000	-	15,000
Capital-Buildings and Improvements		-	-	-	-
Capital-Machinery and Equipment	14,500	-	-	5,827	-
Equipment Replacement Charges		90,906	90,906	90,906	93,444
Charges ISF- Operations	-	-	-	-	-
Reserves	-	-	-	-	-
Transfer to CIP	-	-	275,000	275,000	-
<b>Total</b>	<b>\$ 1,864,423</b>	<b>1,780,442</b>	<b>2,131,649</b>	<b>2,001,968</b>	<b>1,993,448</b>

<i>Personnel Summary</i>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Street Services Superintendent	1.00	1.00	1.00
Street Services Assistant Superintendent	1.00	1.00	1.00
Street Crew Leader	3.00	3.00	3.00
Street Crewman	7.00	7.00	7.00
Street Equipment Operator	6.00	6.00	6.00
Street Traffic Control Operator	1.00	1.00	1.00
<b>Total</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>

### Drainage Maintenance

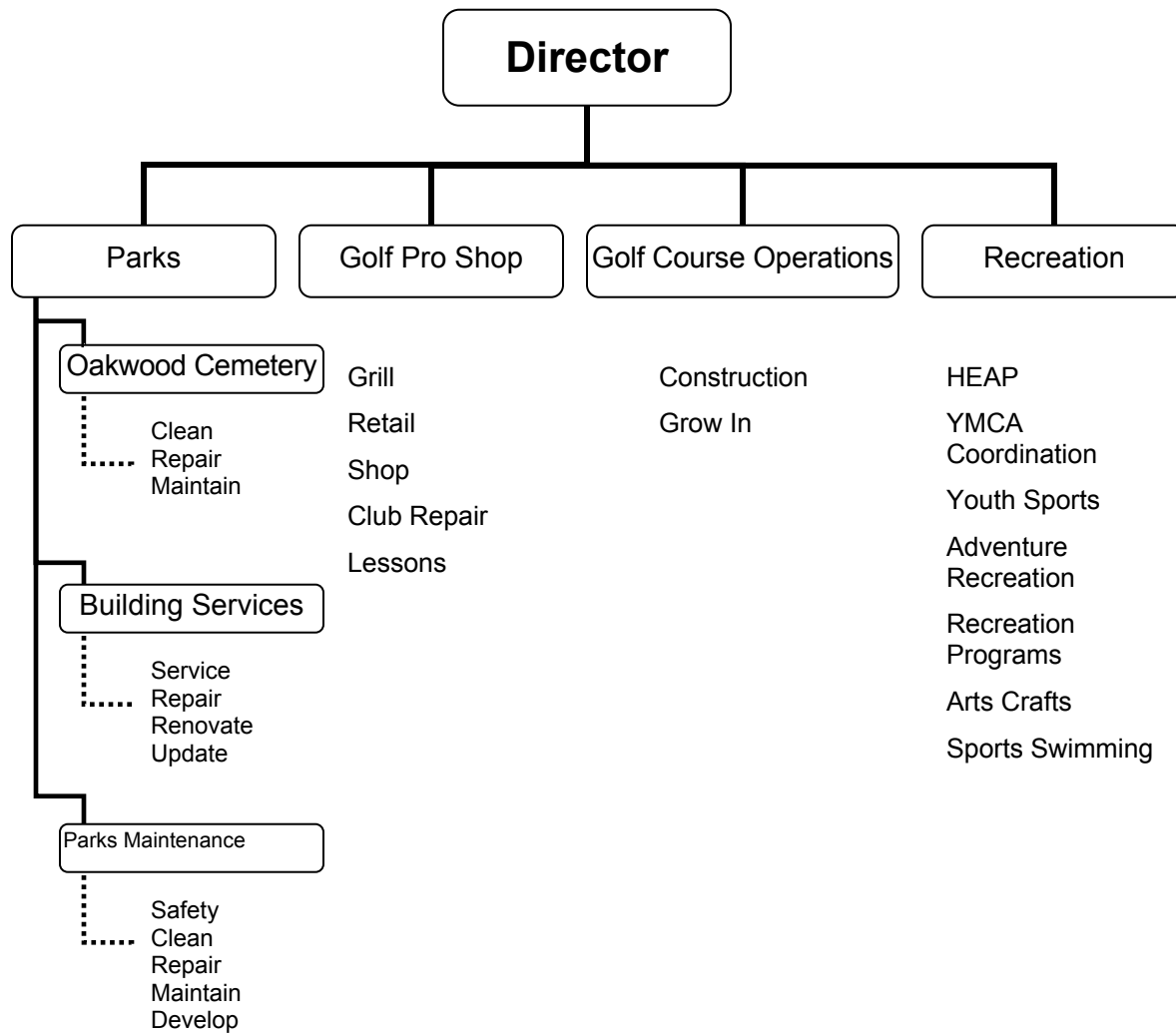
<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$	-	-	-	-
Supplies		-	-	-	-
Maintenance of Structures/Improvements	11,343	40,000	89,001	11,959	50,000
Maintenance of Equipment	-	-	-	-	-
Services and Utilities	498	-	-	3,864	-
Insurance/Elections/Sundry		-	-	-	-
Programs/Projects	52,410	-	-	-	-
Land Acquisition		-	-	-	-
Capital-Buildings and Improvements	89,141	-	-	-	-
Capital-Machinery and Equipment		-	-	-	-
Equipment Replacement Charges		-	-	-	-
<b>Total</b>	<b>\$ 153,392</b>	<b>40,000</b>	<b>89,001</b>	<b>15,823</b>	<b>50,000</b>



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## Parks and Recreation



# Parks and Recreation

## **Vision**

A safe, healthy and beautiful environment that promotes growth and development.

## **Mission**

To provide life enhancing experiences with respect for the Huntsville community through a diverse offering of recreational, educational and cultural services.

## **Strategic Issues**

- ✓ Implement the parks & recreation master plan to ensure the community demands are continuously being met
- ✓ Cultivate and expand cooperation with other community organizations to create a more integrative approach to the coordination of leisure time activities in Huntsville
- ✓ Provide citizens with a variety of recreation, cultural, and athletic opportunities
- ✓ Successful management of the new golf Course
- ✓ Construct and open community swimming pool
- ✓ Continue to implement healthy community philosophy and continue to educate the community on the 40 development assets

## **Department Description**

This department is comprised of Parks, Recreation, Building Services, Oakwood Cemetery, and the Raven Nest Golf Course divisions.

The Parks division is responsible for the creation and maintenance of public parks located throughout our community. These parks range from large community playfields and neighborhood parks to mini parks. The division's employees ensure that the sites and facilities are safe, and equipment is maintained to eliminate safety hazards for users.

The Recreation division creates recreational programs and provides facilities so citizens can have a healthy and safe manner to spend their leisure time. The programs offered are provided in cooperation with various community volunteer groups and organizations. A number of programs with the YMCA and organized youth sports groups are offered to ensure that all programs are well planned and are made available for the diverse demographic groups that make up our community.

# Parks and Recreation

## Department Description (cont'd)

The Building Services division has the responsibility of ensuring that all City departments are provided with facilities to allow employees to perform their duties in a healthy and safe environment.

The Raven Nest Golf Course division opened in March 2003, and has been planned in close cooperation with the

Economic Development, Planning and Development, and Public Works Departments.

The City now owns Oakwood Cemetery. It consist of the Oakwood, Adickes, and Mayes additions. We handle the sale of lots and the upkeep and improvements of the grounds.

## Strategic Discussion

### The next 2 years

The major focus of the Parks and Recreation Department is in the next two years is the renovation of the Martin Luther King Neighborhood Center. The planned renovations are designed to better accommodate the growing demands and changing desires of the community. These growing demands are also the basis of the recent discussion of existing recreational sites and the consideration of new recreational sites throughout the community. Additionally, plans for a swimming pool and two multi-purpose soccer fields in Huntsville are being developed to provide new facilities for the growing community.

### The next 10 years

A revised master plan for the Parks and Recreation Division will be created to address a number of issues including the constant upgrading of the existing and establishment of new small neighborhood parks, security in the parks (lighting and possibly Park Rangers), replacement of

park and maintenance equipment, and a revision of the development code which establishes the regulations and guidelines for the department. The need for a new recreation center will be evaluated in order to accommodate the growing community.

The Recreation division will attempt to extend partnerships with community organizations and institutions, such as the YMCA, HISD, SHSU and the Boys and Girls Club. An Aquatic Center has been a recent topic due to growth but needs further discussion and evaluation. To address the teenage population a support organization such as a Teen Council Center or a Teen Advisory Board should be considered.

The Parks and Recreation Department will be very closely involved with the Community Network that allows all city departments and community organizations to share information and coordinate of programs and projects. Parks and Recreation will work with Huntsville's Promise, a non-profit organization founded last year, to coordinate the creation of the Community Network.

# Parks and Recreation

## Parks and Recreation Administration

<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ 76,894	80,774	80,774	80,737	89,700
Supplies	2,513	3,025	3,025	2,845	3,625
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	196	500	500	15	500
Services and Utilities	7,993	5,295	5,295	5,003	5,365
Insurance/Elections/Sundry	320	330	330	330	330
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	2,045	2,045	2,045	2,145
<b>Total</b>	<b>\$ 87,916</b>	<b>91,969</b>	<b>91,969</b>	<b>90,975</b>	<b>101,665</b>

<i>Personnel Summary</i>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Parks & Recreation Director	1.00	1.00	1.00
Program Assistant	-	-	-
Clerk I-Part Time	-	-	-
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## Recreation

<i>Performance Measures</i>	Actual	Estimated	Proposed
	2001-02	2002-03	2003-04
Number of Swimming Pool Visitors	3100	3300	3659
Recreational Program Participants	950	1200	2000
Open Gym Participants	425	400	450
Soccer Players / field maintenance	355	510	356
Softball Players / field maintenance	325	340	425
Baseball Players / field maintenance	600	650	670
Basketball Players	190	210	220

<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ 55,989	164,424	164,424	163,916	175,000
Supplies	3,597	32,246	31,645	19,962	25,450
Maintenance of Structures/Improvements	-	7,000	7,000	8,053	7,000
Maintenance of Equipment	173	22,368	22,368	8,655	22,350
Services and Utilities	49,116	51,731	61,731	55,831	60,635
Insurance/Elections/Sundry	320	2,310	2,310	2,310	2,310
Programs/Projects	39,080	42,000	74,145	49,827	61,819
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	13,192	13,192	13,192	12,470
<b>Total</b>	<b>\$ 148,275</b>	<b>335,271</b>	<b>376,815</b>	<b>321,746</b>	<b>367,034</b>

# Parks and Recreation

## Recreation (cont'd)

<i>Personnel Summary</i>	<u>Budget</u> <u>2001-</u>	<i>Budget</i> <i>2002-03</i>	<i>Budget</i> <i>2003-04</i>
Recreation Crewman	-	2.00	2.00
Recreation Crewleader	-	1.00	1.00
Recreation Services Manager	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>4.00</b>	<b>4.00</b>

## Parks Maintenance

<i>Performance Measures</i>	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>
Acres of City Property Managed/Other City Owned Property	229/471.82	229/471.82	263/443.32
Monthly Trash Pick-up	14,950	20,640	24,000
Number of Playground Safety Inspections	12	12	12-24

<i>Budget Summary</i>	<b>Actual</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Estimated</b>	<b>Budget</b>
	<b>2001-02</b>	<b>2002-03</b>	<b>2002-03</b>	<b>2002-03</b>	<b>2003-04</b>
Salaries/Other Pay and Benefits	\$ 391,618	354,565	374,565	356,269	328,600
Supplies	56,666	42,000	49,158	45,888	41,325
Maintenance of Structures/Improvements	88,754	35,500	147,353	36,447	134,390
Maintenance of Equipment	40,282	23,894	23,894	26,903	17,116
Services and Utilities	110,239	82,164	80,761	83,950	80,005
Insurance/Elections/Sundry	6,091	4,950	4,950	4,950	4,950
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	-	-	-	-
Transfers to ISF	-	24,192	24,192	24,192	21,600
<b>Total</b>	<b>\$ 693,650</b>	<b>567,265</b>	<b>704,873</b>	<b>578,599</b>	<b>627,986</b>

<i>Personnel Summary</i>	<b>Budget</b> <b>2001-02</b>	<b>Budget</b> <b>2002-03</b>	<b>Budget</b> <b>2003-04</b>
Parks Crewman	9.00	5.00	7.00
Parks Crewleader	3.00	2.00	2.00
Park Services Manager	1.00	1.00	1.00
Horticulturist	.66	.66	.66
<b>Total</b>	<b>13.66</b>	<b>8.66</b>	<b>10.66</b>

# Parks and Recreation

## Urban Forestry

<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ -	-	-	-	47,410
Supplies	-	-	-	-	5,730
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	-	-	-	-	1,500
Services and Utilities	-	-	-	-	2,920
Insurance/Elections/Sundry	-	-	-	-	330
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	-	-	-	3,375
<b>Total</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>61,265</b>
<i>Personnel Summary</i>			Budget 2001-02	Budget 2002-03	Budget 2003-04
Urban Forester			-	-	1.00
<b>Total</b>			-	-	<b>1.00</b>

## Building Services

Performance Measures		2001-02	2002-03	2003-04	
Work Orders Processed		145	190	210	
Facilities Maintained		9	36	36	
Sq. Footage of Buildings Maintained		70,850	157,548	161,148	
Cost of Maintenance per Square Foot, in Dollars		.58	.92	.96	
Budget Summary	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ 72,779	85,819	85,819	86,413	90,500
Supplies	17,647	12,371	12,371	5,583	11,400
Maintenance of Structures/Improvements	39,772	47,500	53,715	53,644	47,500
Maintenance of Equipment	13,897	20,625	20,650	6,490	20,650
Services and Utilities	114,829	138,785	138,785	107,698	136,455
Insurance/Elections/Sundry	643	660	660	660	660
Programs/Projects	27,781	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	2,225	2,225	2,225	2,225
Total	\$ 287,348	308,010	314,225	262,713	309,390



# Parks and Recreation

## Building Services (cont'd)

<i><u>Personnel Summary</u></i>	<b>Budget 2001-02</b>	<b>Budget 2002-03</b>	<b>Budget 2003-04</b>
Parks & Recreation Facilities Crewleader	1.00	1.00	1.00
Parks & Recreation Facilities Technician	1.00	1.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

## Golf Course Operations

<i><u>Budget Summary</u></i>	<b>Actual 2001-02</b>	<b>Original Budget 2002-03</b>	<b>Revised Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Budget 2003-04</b>
Salaries/Other Pay and Benefits	\$ 110,245	404,290	404,290	358,684	293,825
Supplies	82,600	89,260	89,260	87,289	75,660
Maintenance of Structures/Improvements	1,396	21,500	21,500	14,979	18,800
Maintenance of Equipment	4,755	26,205	26,205	27,724	16,205
Services and Utilities	123,776	177,775	153,107	234,042	180,287
Insurance/Elections/Sundry	-	-	-	-	-
Programs/Projects	-	-	24,668	69,448	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	500	-
Capital-Machinery and Equipment	47,143	-	-	-	-
Equipment Replacement Charges	-	-	-	-	-
Transfers to ISF	-	645	645	645	645
<b>Total</b>	<b>\$ 369,915</b>	<b>719,675</b>	<b>719,675</b>	<b>793,311</b>	<b>585,422</b>

## Golf Course Operations (cont'd)

<i><u>Personnel Summary</u></i>	<b>Budget 2001-02</b>	<b>Budget 2002-03</b>	<b>Budget 2003-04</b>
Superintendent IV - Golf Course	1.00	1.00	1.00
Assistant Superintendent	-	1.00	1.00
Golf Groundskeeper	-	5.00	5.00
Golf Course Mechanic	-	1.00	-
Golf Groundskeeper-PT	-	2.50	2.50
<b>Total</b>	<b>1.00</b>	<b>10.50</b>	<b>9.50</b>

# Parks and Recreation

## Golf Pro Shop Operations

<i>Budget Summary</i>	<b>Actual 2001-02</b>	<b>Original Budget 2002-03</b>	<b>Revised Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Budget 2003-04</b>
Salaries/Other Pay and Benefits	\$ 11,604	328,652	328,652	176,490	180,400
Supplies	159	112,000	112,000	61,310	28,000
Maintenance of Structures/Improvements		1,000	1,000	512	1,000
Maintenance of Equipment		8,325	8,325	6,210	8,325
Services and Utilities	6,990	162,900	162,900	99,383	176,700
Insurance/Elections/Sundry		-	-	-	-
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	25,000	25,000	3,815	-
Equipment Replacement Charges	-	-	-	-	-
Transfers to ISF	-	1,770	1,770	13,065	1,770
<b>Total</b>	<b>\$ 18,753</b>	<b>639,647</b>	<b>639,647</b>	<b>360,785</b>	<b>396,195</b>

<i>Personnel Summary</i>	<b>Budget 2001-02</b>	<b>Budget 2002-03</b>	<b>Budget 2003-04</b>
Manager - Head Golf Professional	1.00	1.00	1.00
Assistant Golf Professional	-	1.00	1.00
Administrative Assistant – Merchandiser	-	1.00	-
Golf Pro Shop Crewman	-	1.00	3.00
Golf Pro Shop Grill Crewleader	-	1.00	-
Golf Pro Shop Employee	-	3.00	1.50
Golf Pro Shop/Grill	-	2.00	-
<b>Total</b>	<b>1.00</b>	<b>10.00</b>	<b>6.50</b>

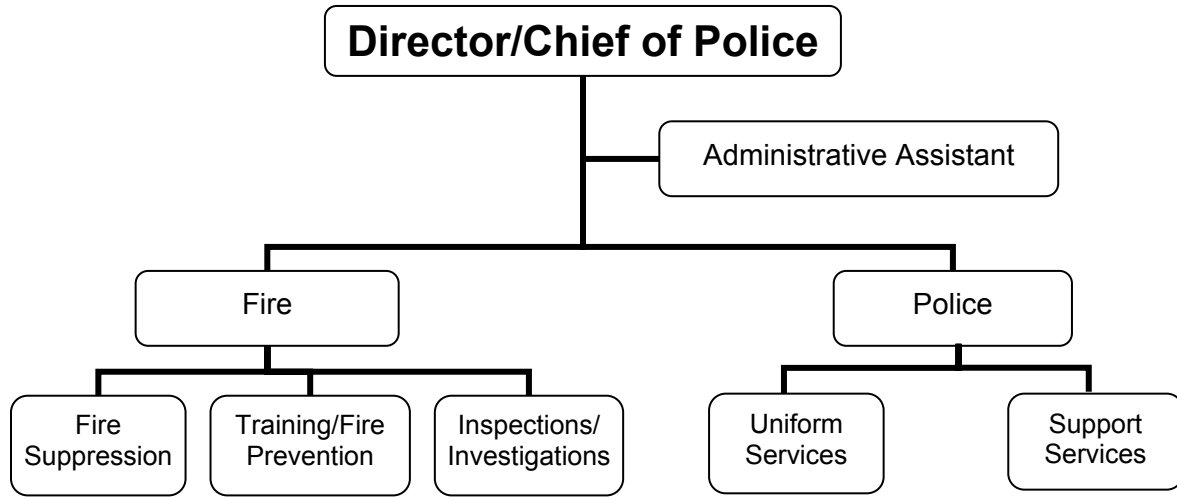
## Cemetery Operations

<i>Budget Summary</i>	<b>Actual 2001-02</b>	<b>Original Budget 2002-03</b>	<b>Revised Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Budget 2003-04</b>
Salaries/Other Pay and Benefits	\$ -	55,766	55,766	55,260	56,230
Supplies	-	8,033	9,133	2,981	8,100
Maintenance of Structures/Improvements	-	-	-	22	3,000
Maintenance of Equipment	-	3,717	3,117	975	3,705
Services and Utilities	-	1,821	1,821	959	2,345
Insurance/Elections/Sundry	-	330	330	330	330
Programs/Projects	-	44,000	44,000	5,487	40,000
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	1,950	1,950	1,950	3,000
<b>Total</b>	<b>\$ -</b>	<b>115,617</b>	<b>116,117</b>	<b>67,964</b>	<b>116,710</b>

<i>Personnel Summary</i>	<b>Budget 2001-02</b>	<b>Budget 2002-03</b>	<b>Budget 2003-</b>
Cemetery Crewman	-	2.00	2.00
<b>Total</b>	<b>-</b>	<b>2.00</b>	<b>2.00</b>



## Public Safety



# Public Safety

## **Vision**

A community with a safe environment free from fear of crime inspired by a professional organization with a well-planned future.

## **Mission**

We affirm our commitment to a professional organization, centering on honesty and integrity. Providing exemplary service by establishing and maintaining mutually effective partnerships, we will create a positive impact on the quality of life throughout the community.

## **Strategic Issues**

- ✓ Cooperate with HISD and SHSU to enhance community relations
- ✓ Healthy Community
- ✓ Build a new fire station to ensure that response times to emergency calls are at a minimum

## **Division Description - Police**

The Police Department of the City of Huntsville consists of two divisions; Uniform Services and Support Services.

The Uniform Service Division's main task is patrol. This involves traffic enforcement, accident investigations, K-9, bicycle patrols, crime scene and in general responding to calls for service. Currently there are twenty-nine (29) police officers assigned to this division, under one Lieutenant.

The Support Services is responsible for a number of functions such as; crime analysis, evidence control, case investigations, community service and a special response team. This division is also involved with the School Resource Program and the records functions. Currently, there are fifteen (15) police officers and five (5) civilian employees assigned to this division, under one Lieutenant.

## **Strategic Discussion - Police**

### **The next 2 years**

During the next two years the Police Department will address a number of areas including personnel, equipment and training. Specifically, we will develop the healthy community policing concept within our organization and continue to implement this

philosophy within our community. There will be supervisory training for Senior Officers and continuing discussion about a take-home vehicle program that would increase the presence of the police in the community. A needs assessment for equipment used in labs and at crime scenes is planned for

# Public Safety

## Strategic Discussion – Police (cont'd)

the next year as well as a review of the software currently in use. Traffic problems will be high on the agenda for the coming years; the position of a Traffic Officer was established in 2001 due to an alarming number of accidents the previous year. The completion of the renovation of the Police Department building will be achieved by the end of this year.

The Police Department is currently working with the Huntsville Independent School District (HISD) on the School Resource Officer Program. We will work closely with the leadership of the school board on establishing school safety and enhancing a Healthy Community.

One of the ways this will be accomplished is with the completion of Safety Town which will be opened to all first graders in surrounding school districts. This is just one program that will move the Police Department towards a more integrative role within the community.

### The next 10 years

Development in information technology will be closely monitored so the Police Department's equipment can be

updated and brought up to standard with the ever increasingly changes on improving technology. Will continue to improve relations between the Police Department and the community.

Cooperation and partnerships with community organizations will be expanded and along those lines, the Police Department will take part in the development of the community Network. All efforts directed towards closer relations to the Huntsville community will be along the lines of the integrative approach of the City and the Healthy Community project. These efforts can be summarized under the concept of community policing, which focuses on proactive or coactive rather than reactive policing. This means that the focus of police work will be on the underlying issues, which in turn cause specific incidents, rather than treating those as unconnected and separate from each other.

At the same time the Police Department will have to cope with the effects of growth of and further land annexation by the City of Huntsville, which will cause problems with regard to public presence of police officers in a growing community while the resources stay limited.

## Division Description - Fire

At the heart of the Huntsville Fire Department are currently four full-time firefighters and thirty-seven (37) part-time volunteers whose activities are directed by the Fire Chief. The Fire Department works in close cooperation with six other volunteer fire departments in Walker County, by responding to calls from inside and outside the city limits of Huntsville.

The Fire Department has high recruiting standards for part-time volunteers, which can be seen in their extensive recruiting tests as they pose the greatest resource to the department and thus to the citizens of Huntsville.

## Strategic Discussion - Fire

### The next 2 years

The location, design, and construction of the new fire station will be a major area of focus during this time span. With the new fire station, the department will be better able to service all areas of town with the same effectiveness and keep response time, the time from the actual call until the arrival of a unit at the scene, as short as possible. The downtown station will then be closed as the parts of the city it currently covers can then be covered more efficiently by Fire Station #2. Furthermore, the next two years the department will add on to Station #3 with living quarters further expanding the bunker program within the station. This will provide improved coverage to the North West side of the city.

Fire Station #2 will be remodeled with additional living quarters improving the Bunker Program and enabling the use of SHSU students that are members of the department to reside at the station. This

improves response time, maintenance and security at the fire station.

The Department is in the negotiating stage with Texas Department of Criminal Justice to acquire land from them to build a training facility, which would provide the Fire Department with the structures they need to train firefighters for actual calls service.

### The next 10 years

The Huntsville Fire Department will continue to maintain high standards in the recruitment process in order to be able to provide services to the community in an efficient manner. At the same time, projects undertaken in other cities will be closely monitored to stay up to date with developments. We will be reviewing equipment and additional stations and consider building Station #4 if needed. The Fire Department will have plans in place to build a drafting pit and drill tower.

## Public Safety Administration

<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated Budget	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ 122,382	129,531	129,531	129,753	132,700
Supplies	263,713	-	-	-	-
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	-	-	-	-	-
Services and Utilities	-	267,903	267,903	254,188	296,153
Insurance/Elections/Sundry	-	-	-	-	-
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	-	-	-	-
Transfers to ISF	-	750	750	750	750
<b>Total</b>	<b>\$ 386,095</b>	<b>398,184</b>	<b>398,184</b>	<b>384,691</b>	<b>429,603</b>

# Public Safety

## Public Safety Administration (cont'd)

<i><b>Personnel Summary</b></i>	<b>Budget 2001-02</b>	<b>Budget 2002-03</b>	<b>Budget 2003-04</b>
Public Safety Director	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

## Police

<i><b>Performance Measures</b></i>	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>
Police Calls for Service per Year	28,890	29,715	31,000
Police Calls per Sworn Officer per Year	688	646	800
Crimes Clearance	2,219	2,984	2,300
Part 1 Crimes			
Reported	1,439	1,664	1,800
Unfounded	41	27	50
Actual	1,398	1,637	1,800
Cleared by Arrest or Exception	618	791	850
Cleared: Persons under 18	52	78	100
Number of Part 1 Violent Crimes	1,439	464	550
Number of Part 1 Property Crimes	41	1,192	1,300
Injury Accidents as percentage of Total Accidents	1,398	12.67%	13%
Citations Issued	618	10,327	11,000
Accidents Investigated	52	1,002	1,100

<i><b>Budget Summary</b></i>	<b>Actual</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Estimated Budget</b>	<b>Budget</b>
	<b>2001-02</b>	<b>2002-03</b>	<b>2002-03</b>	<b>2002-03</b>	<b>2003-04</b>
Salaries/Other Pay and Benefits	\$ 2,331,073	2,725,037	2,725,037	2,546,263	2,658,400
Supplies	81,715	78,620	92,260	86,056	72,470
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	34,449	41,956	41,956	40,629	45,270
Services and Utilities	197,022	100,001	100,001	95,036	81,037
Insurance/Elections/Sundry	24,741	27,822	27,822	26,153	27,822
Programs/Projects	74	2,900	4,400	-	4,400
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	-	-	-	-
Transfers to ISF	-	94,650	94,650	94,650	85,500
<b>Total</b>	<b>\$ 2,669,074</b>	<b>3,070,986</b>	<b>3,087,126</b>	<b>2,888,787</b>	<b>2,974,899</b>

# Public Safety

## Police (cont'd)

<u>Personnel Summary</u>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Receptionist	1.00	1.00	1.00
Police Clerk	1.00	1.00	1.00
Parking Enforcement Officer	1.00	1.00	1.00
Police Data Control Clerk	1.00	1.00	1.00
Evidence Technician	1.00	1.00	1.00
Police Officer	32.00	31.00	36.00
Police Sergeant	5.00	7.00	7.00
Police Officer - Warrant Officer	1.00	1.00	1.00
Police Lieutenant	3.00	2.00	2.00
<b>Total</b>	<b>46.00</b>	<b>46.00</b>	<b>51.00</b>

## PD School Resource Officer

<u>Budget Summary</u>	Actual	Original Budget	Revised Budget	Estimated Budget	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ -	-	207,489	187,261	290,000
Supplies	-	-	19,625	12,834	14,425
Maintenance of Equipment	-	-	3,000	161	2,500
Services and Utilities	-	-	3,938	4,370	5,100
Equipment Replacement Charges	-	-	4,406	-	2,000
Transfers to ISF	-	-	82,000	81,188	-
<b>Total</b>	<b>\$ -</b>	<b>-</b>	<b>320,458</b>	<b>285,814</b>	<b>314,025</b>

<u>Personnel Summary</u>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Police Sergeant	-	-	1.00
Police Officers	-	-	4.00
<b>Total</b>			<b>5.00</b>

## Fire

### Performance Measures

	2001-02	2002-03	2003-04
Total Number of Calls for Fire Service per 1,000 citizens	18.49	20.78	19.20
Fire Cause and Origin Investigations			
City	647	727	701
County	-	-	701
Total Number of Inspections	320	239	248
Presentations Made	66	71	108
Fire Insurance Rating	5	5	5
Median Dollar Value of Property Loss per Building Fire	61,553	64,494	62,449
Number of Firefighter Casualties per 100 Fires	-	-	-
Number of Civilian Casualties per 100 Fires	1	1	-



# Public Safety

## Fire (cont'd)

<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated	
				Budget	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ 347,526	369,197	387,193	373,902	376,750
Supplies	65,358	42,852	72,667	71,167	48,765
Maintenance of Structures/Improvements	3,735	3,500	2,400	2,347	3,500
Maintenance of Equipment	27,952	40,250	48,600	44,450	42,050
Services and Utilities	43,675	42,025	48,603	48,125	45,940
Insurance/Elections/Sundry	-	4,290	4,290	4,290	4,290
Programs/Projects	-	-	100	-	500
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	9,500	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	1,675	1,675	1,675	190,000
<b>Total</b>	<b>\$ 497,746</b>	<b>503,789</b>	<b>565,528</b>	<b>545,956</b>	<b>711,595</b>

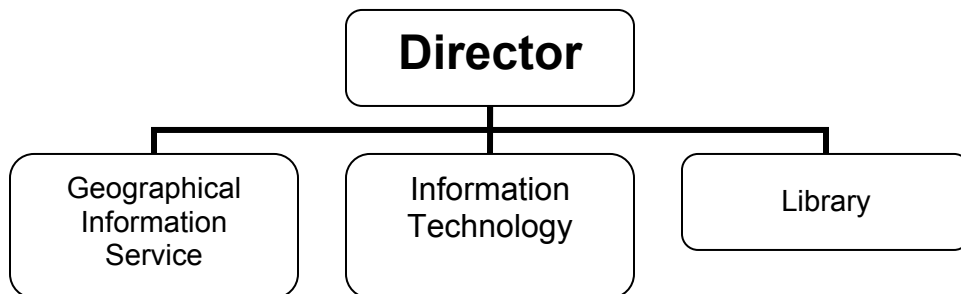
<i>Personnel Summary</i>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Fire Chief	1.00	1.00	1.00
Assistant Fire Chief	-	1.00	1.00
Firefighter	5.00	3.00	3.00
<b>Total</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>



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## Information Services



Help Desk  
City Web Site  
Network  
Maintenance  
PC Maintenance  
Telephone System  
Maintenance

# Information Services

## Vision

Using technology to build a better road of information to the future for the city.

## Mission

To utilize technology to allow for accurate and timely access to information by technologically proficient staff to accomplish the City's overall vision.

## Strategic Issues

- ✓ Implementation of a new communication system corresponding to the demands of the single departments and the City as a whole
- ✓ Redesign of overall network to respond to growing needs of the City and provide data on a timely basis without redundancy
- ✓ Setup of and continued support for the Community Network as part of a plan for a healthy community in Huntsville
- ✓ Evaluate Library collection and eliminate damaged, outdated, and unused materials
- ✓ Update Library's online catalog
- ✓ Expansion of the Library to accommodate growing use by citizens of the community
- ✓ Additional partnerships with community organizations to work towards further integration of citizens
- ✓ Provide document management in electronic form to downsize need for file cabinet, storage space and provide time saving efficiencies in locating information and stakeholder records
- ✓ Institute a data center to better support the infrastructure, reduce costs, support, and provide better quality service.

# Information Services

## **Department Description**

The Information Services (IS) Department includes the Geographical Information System (GIS), Information Services, and the Library and the Records division. Except for the Library division, Information Services is an internal department that can be considered a support unit for all other departments. IS ensures that city employees have the technological means to fulfill their duties and work as efficient as possible. Specifically, IS provides city facilities with communication systems like telephones, fax, voicemail, email, Internet, software and hardware. IS provides computer training for City employees and is responsible for the city website and its maintenance. The GIS division is involved with record keeping and the collection and manipulation of data, maps and infrastructure information.

The Information Services Department works closely with Huntsville's Promise, a project with the goal of

establishing a Community Network linking the city departments with community organization to allow all participants to share information. A network like this helps support the overall integrative approach of the City and creates a high level of transparency through close cooperation. All efforts by the City that are directed towards this goal are undertaken under the umbrella of the Healthy Community projects.

The Library provides the citizens of Huntsville with easy access to cultural, educational, recreational and informational resources. It is based on community needs and attempts to reach citizens of all ages and cultural and economic backgrounds. Free Internet access is provided in the Library. The public library is of great value even in a city that already has an extensive University Library as it is designed to meet the needs of citizens of all ages and very diverse backgrounds.

## **Strategic Discussion**

### **The next 2 years**

The Information Technology division will address a number of issues in the near future that will enhance the flow of information and improve the communication lines between city departments and between the City and external organizations. With the current installation of the wireless and VoIP telephony and fiber solution to the main complexes, the IT department will be able to centralize various functions that will eliminate some servers thereby reducing costs and maintenance. The division will work closely with Huntsville's Promise to install the Community Network and will then monitor, update, and maintain the network. The division will assess the needs of the Public Safety Department and based on the results, apply for grants for new software that allows Public Safety to fulfill their responsibilities. E-government initiative will

also play an important role in the coming year.

# Information Services

## Strategic Discussion (cont'd)

Additionally, IS will focus on expanding expansion of the existing partnerships with community organizations such as the Tutor Program Also to evaluate the use of near term technology such as Citrix platform and .net versions of software to increase functionally while lowering the cost of maintenance and keeping IT personnel at current levels.

## The next 10 years

In the long-term future, IT will continue to work on improving communication systems and the Community Network. Training of employees will also be critical to the success of each individual and the City; training will mostly be conducted in house. Technology transfer and keeping

abreast of changes will continue to be a focus of the department. Changes will be evaluated to ensure the city is response to citizen input and changes in government. E-government solutions will be provided.

The Library will focus on an expansion of the facilities to respond to the growing community demand. Alternatives include remodeling and significantly expanding the existing buildings, or the Library will be moved to a new location in the City. An extension of the Community Network will be evaluated with the possible outcome of Library Substations in connection with the Community Network kiosks or even a mobile Learning Center that would routinely serve different parts of Huntsville.

## Information Services

### *Performance Measures*

	2001-02	2002-03	2003-04
Percent of Time Servers fully Functioning during Business Hours	99%	99%	99%
Percent of Customers Rating Satisfaction with Help Desk as "good" or "better"	N/A	N/A	N/A
Number of PCs Supported/Number of Technicians	166/4	200/5	300/6
Databases Maintained or Implemented	10	15	40
Information Requests Processed	269	349	
Major GIS Project Implemented	N/A	N/A	5
Documents Archived for Record Retention	2,800	4,000	6,000
Procedure Manuals/Workflow Created or Maintained	N/A	N/A	N/A
Parcels Added to Property Map	5,000	7,000	10,000
Sick Leave Utilization Rate	-	-	-
Website Pages Maintained	260	390	500
Website Hits	72,000	80,000	1,000,000

# Information Services

<b><i>Budget Summary</i></b>	<b>Actual 2001-02</b>	<b>Original Budget 2002-03</b>	<b>Revised Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Budget 2003-04</b>
Salaries/Other Pay and Benefits	\$ 293,920	356,339	356,339	343,437	428,900
Supplies	9,710	3,200	9,419	14,680	27,487
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	18,910	25,000	18,781	8,122	25,000
Services and Utilities	143,478	151,120	151,120	191,892	751,891
Insurance/Elections/Sundry	-	-	-	-	-
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	24,760	24,760	24,760	90,237
<b>Total</b>	<b>\$ 466,018</b>	<b>560,419</b>	<b>560,419</b>	<b>582,891</b>	<b>1,323,515</b>

<b><i>Personnel Summary</i></b>	<b>Budget 2001-02</b>	<b>Budget 2002-03</b>	<b>Budget 2003-04</b>
Information Services Director	1.00	1.00	1.00
IS Operations Support	1.00	1.00	1.00
IS GIS Administrator	1.00	1.00	-
IS Network Administrators	3.00	3.00	5.00
MIS Manager	-	-	-
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>

## Library

<b><i>Performance Measures</i></b>	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>
Circulation	85,000	92,697	95,000
Reference Transactions	96,186	98,121	99,000
Collection Size	70,500	77,151	60,000
Library Visits	112,000	113,089	114,000
Program Attendance	7,750	5,473	5,700
Internet Usage Hours	10,660	27,338	30,000

# Information Services

## Library (cont'd)

<i><b>Budget Summary</b></i>	<b>Actual 2001-02</b>	<b>Original Budget 2002-03</b>	<b>Revised Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Budget 2003-04</b>
Salaries/Other Pay and Benefits	\$ 324,868	289,828	294,842	303,302	333,100
Supplies	35,131	41,800	38,185	29,284	38,985
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	25,438	18,600	18,600	13,428	18,600
Services and Utilities	63,944	84,663	92,624	52,810	62,838
Insurance/Elections/Sundry	-	-	-	-	20,000
Programs/Projects	-	20,000	20,000	18,206	45,100
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	52,684	-	-	-	-
Capital-Machinery and Equipment	-	41,000	44,625	24,271	-
Equipment Replacement Charges	-	12,975	12,975	12,975	30,097
Transfers	-	-	800	-	-
Transfers to Operating Funds	-	-	1,500	1,500	-
<b>Total</b>	<b>\$ 502,065</b>	<b>508,866</b>	<b>524,151</b>	<b>455,776</b>	<b>548,720</b>

<i><b>Personnel Summary</b></i>	<b>Budget 2001-02</b>	<b>Budget 2002-03</b>	<b>Budget 2003-04</b>
Library Director	1.00	1.00	1.00
Library Circulation Clerk	1.00	1.00	1.00
Library Services Assistant	1.00	1.00	2.00
Library Service Technician	2.00	2.00	2.00
Library Clerk-Part Time	1.00	1.00	2.00
Catalog/Circulation Technician	-	-	-
Library Services Coordinator	2.00	2.00	1.00
Assistant Librarian	1.00	-	-
<b>Total</b>	<b>9.00</b>	<b>8.00</b>	<b>9.00</b>



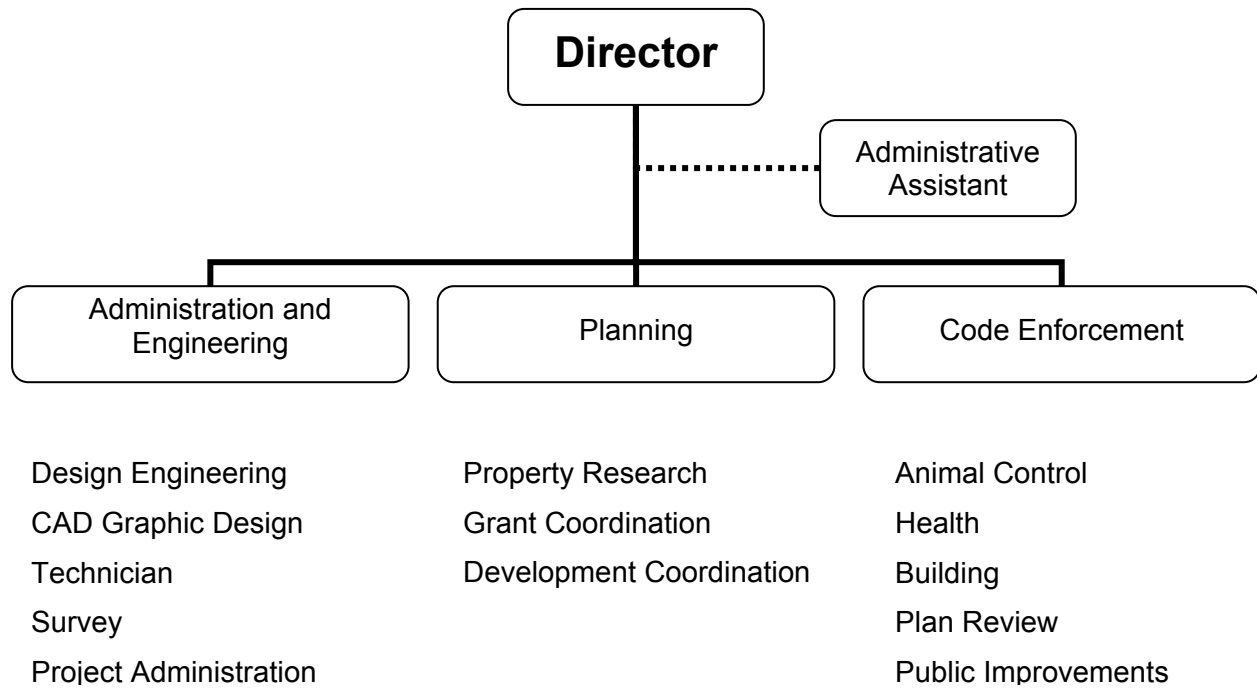
## Information Services



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## **Planning & Development**



# Planning & Development

## Vision

To facilitate the organized growth of a well planned community by integrated planning to provide citizens with a city of quality for the people today and those yet to come.

## Mission

To facilitate and enhance the development of our community through planning, engineering, and enforcement.

## Strategic Issues

✓

### Planning

- Development Code Revisions: incorporate land development densities with infrastructure, improve sign aesthetics, revise setbacks and access standards, revise landscaping, beautification, and greenspace standards
- Comprehensive Plan: Development of a Plan for Huntsville which defines short and long term goals with respect to land use, infrastructure development and related planning issues
- Completion and Implementation of Transportation and Airport Master plan
- Update of Aerial mapping in digital format to include extension of ETJ and changes since 1995 (ten year upgrade).
- Regional Water Concept: Planning for an overview of the future impact of water supply, production and distribution from a Regional Concept.
- Evaluate the impact of rural water supply corporations and special utility districts capacity to provide infrastructure necessary to support economic development.

- State Transportation Development: Provide partnering of designs for TXDOT roadways to provide incentives to promote and accelerate the enhancement of the State roadways surrounding Huntsville.
- Affordable Housing: Provide infrastructure incentives to promote development of affordable housing.
- Economic Development: Provide adequate incentives and participation in infrastructure development to attract economic development

✓

### Communication

- Improve information transfer to the public and actively involve citizen participation
- Annexation: Development of short and long-range annexation plans incorporating political and infrastructural needs
- Drainage: Develop drainage master plan for incorporation into CIP funding

# Planning & Development

## Strategic Issues (cont'd)

### ✓ Capital Improvement Plan:

- Improve decision making format regarding schedules, prioritizing and funding of capital improvement projects
- Incorporate drainage master plan into CIP budgeting process

### ✓ Infrastructure

- Water Supply: The City will need to address the question of future expansion requirement of the surface water plant and/or expansion of groundwater supply and treatment facilities. Included in this determination is the evaluation of the existing and proposed raw water contracts with the Trinity River Authority for additional water.
- Data: Development of shared databases and GIS to support City decision processes. Purchase and implementation of shared Citywide software to support each department.
- Data Transfer: Develop and Install communication network between city facilities for rapid transfer and sharing of data.
- Fire Station: Design and development of the Fire Station west of IH-45 including site acquisition and public improvements.
- Update modification to Public Improvement Specifications.

- Asset Management: Implement Computer Software for cataloging, inventory and tracking of all assets for GASB 34

- Code Enforcement: Develop communication and partnership with neighborhoods to improve quality of life issues through cooperative enforcement of ordinances through a citywide team approach.

### ✓ Staff and Facilities

- Boards and Commissions: Education through seminars, short-courses, and various planning conventions are needed to bring board members current on operational, legal, and planning initiatives. A well-educated board or commission is an effective tool to guide the growth of the community.

# Planning & Development

## Department Description

The Planning & Development Department can be divided into three distinct divisions that compliment each other in their work.

The Administration and Engineering division includes the Administration duties for the department, engineering, and surveying responsibilities. This division assumes the review responsibilities for all public improvements, the design of City projects, the contract administration for engineering and construction projects, the GIS infrastructure information and the related survey and drafting responsibilities to support the department.

The Planning division is concerned with issues related to planning, property research and development within the city and ETJ and is responsible for ensuring compliance with the Development Code.

The Code Enforcement division consists of Central Inspection and Health and Animal Control. This division is responsible for inspection of private and public facilities related to building codes, construction standards, health regulations, and animal control issues.

## Strategic Discussion

### The next 2 years

The Planning & Development Department will face changes connected to the revision of the Development Code. The code has not been revised for a number of years and no longer reflects the position and views of the City Council.

The completion and implementation of the Transportation and Airport Master Plan will be high on the department agenda. This task will be completed in cooperation with other City departments and will have a positive impact on the whole community. It will influence the infrastructure in ways that will attract new businesses and that will provide opportunities and jobs for Huntsville's citizens.

Asset Management is another area requiring attention. Properly addressing this issue will lead to easier communication among City departments.

The Planning & Development Department will support the advancement and distribution of information that is crucial to the integrative development of the community through Citywide database access.

Advanced annexation planning is necessary to prepare for future population and economic growth projects. Comprehensive planning in general will be important to deal with the impacts of annexation.

Update of the city aerial mapping is anticipated to keep current with development and improvements within the ETJ.

### The next 10 years

Development of Grant applications in a variety of issues.

Development of a cohesive Comprehensive Master Plan.

# Planning & Development

## Strategic Discussion (cont'd)

Emphasis will be on addressing the impacts of the projected population growth of the City and the newly annexed areas. This will require changes in the zoning plan and in the Transportation Master Plan. City services will have to be made available to residents or facilities in the annexed areas.

The department will continue to analyze systems, information, trends, and acquired data to monitor changes in attitudes and direction desired by the community.

## Planning & Development Administration

<i>Budget Summary</i>	Actual	Original Budget	Revised Budget	Estimated	Budget
	2001-02	2002-03	2002-03	2002-03	2003-04
Salaries/Other Pay and Benefits	\$ 327,247	346,418	346,418	341,338	134,300
Supplies	22,316	16,600	16,600	14,975	2,850
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	1,706	20,500	20,500	956	500
Services and Utilities	105,076	69,024	71,024	55,791	12,300
Insurance/Elections/Sundry	7,234	2,830	2,830	2,008	-
Programs/Projects	130,220	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	5,050	5,050	5,050	1,300
<b>Total</b>	<b>\$ 593,799</b>	<b>460,422</b>	<b>462,422</b>	<b>420,118</b>	<b>151,250</b>

<i>Personnel Summary</i>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Planning and Development Director	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Property Research Coordinator	-	1.00	1.00
City Planner	-	1.00	1.00
Planning and Development Coordinator	-	1.00	1.00
Community Grant Coordinator	1.00	1.00	1.00
Planning and Development Manager	1.00	-	-
<b>Total</b>	<b>4.00</b>	<b>6.00</b>	<b>6.00</b>

# Planning & Development

## Planning

<i>Budget Summary</i>	<b>Actual 2001-02</b>	<b>Original Budget 2002-03</b>	<b>Revised Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Budget 2002-03</b>
Salaries/Other Pay and Benefits	\$ 218,606	-	-	-	207,000
Supplies	4,119	-	-	-	7,750
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	733	-	-	-	500
Services and Utilities	12,322	-	-	-	17,300
Insurance/Elections/Sundry	321	-	-	-	1,580
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	26,606	-	-	-	-
Equipment Replacement Charges	-	-	-	-	5,150
<b>Total</b>	<b>\$ 262,707</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>239,280</b>

*Note: In FY 2002-03, this division was combined with Planning & Development Administration*

## Engineering/Survey

<i>Budget Summary</i>	<b>Actual 2001-02</b>	<b>Original Budget 2002-03</b>	<b>Revised Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Budget 2003-04</b>
Salaries/Other Pay and Benefits	\$ 218,655	-	-	-	467,700
Supplies	3,186	-	-	-	17,900
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	733	-	-	-	10,100
Services and Utilities	13,153	-	-	-	14,700
Insurance/Elections/Sundry	322	-	-	-	1,910
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	26,606	-	-	-	-
Equipment Replacement Charges	-	-	-	-	13,970
Fleet Maintenance & Insurance	-	-	-	-	-
Charges ISF – Operations	-	-	-	-	-
<b>Total</b>	<b>\$ 262,655</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>526,280</b>

# Planning & Development

## Engineering/Survey (cont'd)

<u>Personnel Summary</u>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Engineering Design Technician	2.00	-	-
Survey Technician	3.00	-	-
Survey Party Chief	2.00	-	-
Registered Surveyor	1.00	-	-
Planning and Development Superintendent	1.00	-	-
City Engineer	1.00	-	-
Planning and Development Manager	-	-	-
<b>Total</b>	<b>10.00</b>	<b>-</b>	<b>-</b>

Note: In FY 2002-03, Design/Survey division was split between the Water and Wastewater Funds due to the collapsing of the Planning & Development ISF, which previously funded it.

## Design/Survey - Water

<u>Budget Summary</u>	Actual 2001-02	Original Budget 2002-03	Revised Budget 2002-03	Estimated 2002-03	Budget 2003-04
Salaries/Other Pay and Benefits	\$ -	256,942	256,942	257,625	-
Supplies	-	4,950	4,950	2,563	-
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	-	2,300	2,300	1,564	-
Services and Utilities	-	5,300	6,300	8,409	-
Insurance/Elections/Sundry	-	330	330	330	-
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	250	-
Equipment Replacement Charges	-	4,545	4,545	4,545	-
<b>Total</b>	<b>\$ -</b>	<b>274,367</b>	<b>275,367</b>	<b>275,286</b>	<b>-</b>

<u>Personnel Summary</u>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Engineering Design Technician	-	1.00	1.00
Survey Technician	-	1.00	1.00
Survey Party Chief	-	1.00	1.00
Registered Surveyor	-	.50	.50
Planning and Development Superintendent	-	.50	.50
City Engineer	-	.50	.50
Planning and Development Assistant Superintendent	-	.50	.50
<b>Total</b>	<b>-</b>	<b>5.00</b>	<b>5.00</b>



# Planning & Development

## Design/Survey - Wastewater

<i><b>Budget Summary</b></i>	<b>Actual 2001-02</b>	<b>Original Budget 2002-03</b>	<b>Revised Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Budget 2003-04</b>
Salaries/Other Pay and Benefits	\$ -	254,861	254,861	241,574	-
Supplies	-	4,950	4,950	2,474	-
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	-	2,300	2,300	1,502	-
Services and Utilities	-	5,300	6,300	8,603	-
Insurance/Elections/Sundry	-	330	330	330	-
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	250	-
Equipment Replacement Charges	-	4,740	4,740	4,740	-
<b>Total</b>	<b>\$ -</b>	<b>272,481</b>	<b>273,481</b>	<b>259,473</b>	<b>-</b>

<i><b>Personnel Summary</b></i>	<b>Budget 2001-02</b>	<b>Budget 2002-03</b>	<b>Budget 2003-04</b>
Engineering Design Technician	-	1.00	1.00
Survey Technician	-	1.00	1.00
Survey Party Chief	-	1.00	1.00
Registered Surveyor	-	.50	.50
Planning and Development Superintendent	-	.50	.50
City Engineer	-	.50	.50
Planning and Development Assistant Superintendent	-	.50	.50
<b>Total</b>	<b>-</b>	<b>5.00</b>	<b>5.00</b>

# Planning & Development

## Central Inspection

<i>Budget Summary</i>	<b>Actual 2001-02</b>	<b>Original Budget 2002-03</b>	<b>Revised Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Budget 2003-04</b>
Salaries/Other Pay and Benefits	\$ 364,397	360,199	360,199	345,470	370,087
Supplies	8,782	10,600	10,600	6,893	10,600
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	6,004	10,085	10,085	2,459	10,085
Services and Utilities	31,570	19,603	19,603	13,258	19,618
Insurance/Elections/Sundry	1,924	2,310	2,310	2,310	2,310
Programs/Projects	41,273	50,000	58,637	28,670	31,000
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	16,065	16,065	16,065	13,650
<b>Total</b>	<b>\$ 453,950</b>	<b>468,862</b>	<b>477,499</b>	<b>415,125</b>	<b>457,350</b>

<i>Personnel Summary</i>	<b>Budget 2001-02</b>	<b>Budget 2002-03</b>	<b>Budget 2003-04</b>
Building Inspector	1.00	2.00	2.00
Utility Inspector	3.00	1.00	1.00
Code Enforcement Inspector	2.00	2.00	2.00
Building Official	1.00	1.00	1.00
Office Assistant-Permits	1.00	1.00	1.00
<b>Total</b>	<b>8.00</b>	<b>7.00</b>	<b>7.00</b>

## Health/Animal Control

<i>Performance Measures</i>	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>
Number of Complaints Received	20	20	20

<i>Budget Summary</i>	<b>Actual 2001-02</b>	<b>Original Budget 2002-03</b>	<b>Revised Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Budget 2003-04</b>
Salaries/Other Pay and Benefits	\$ 89,086	98,335	98,335	95,735	97,360
Supplies	6,680	7,175	8,370	8,059	8,195
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	416	1,200	1,200	795	1,200
Services and Utilities	32,089	26,650	27,455	22,362	26,790
Insurance/Elections/Sundry	643	660	660	660	660
Programs/Projects	-	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	5,886	5,886	5,886	4,750
<b>Total</b>	<b>\$ 128,914</b>	<b>139,906</b>	<b>141,906</b>	<b>126,075</b>	<b>138,955</b>

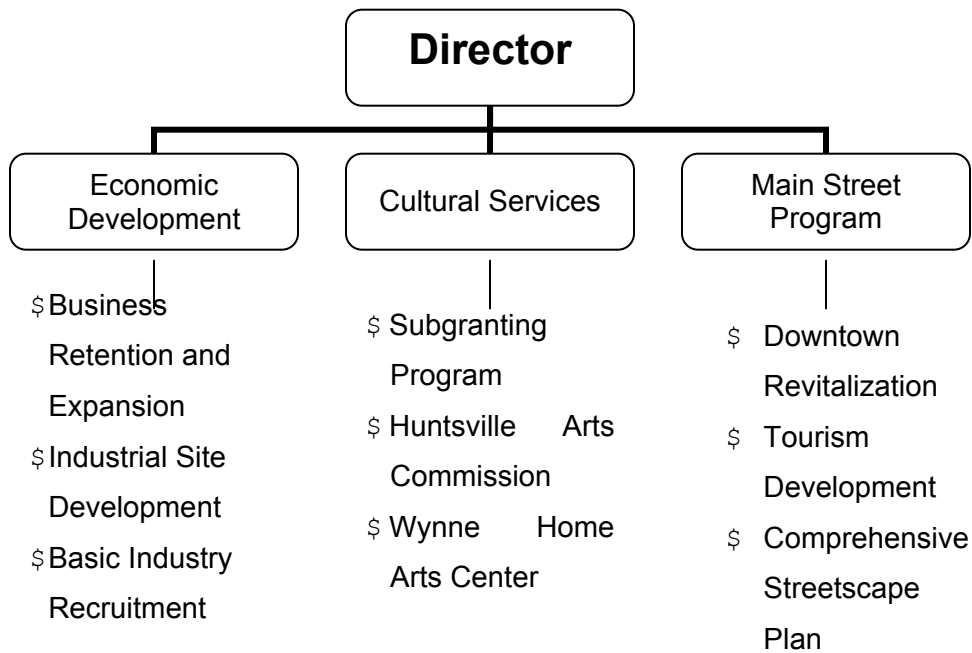
# Planning & Development

## Health/Animal Control (cont'd)

<u>Personnel Summary</u>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Animal Control Officer	1.00	1.00	1.00
Health Inspector	1.00	1.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>



## **Economic Development**



## **Vision**

Huntsville is an economically dynamic community with a broad industrial, educational and commercial base, which provides opportunity for all, and enhances our aesthetic, historical and cultural features, while adhering to high ethical standards.

## **Mission**

To look at every day as an opportunity to stimulate the economic base of the Huntsville community.

## **Strategic Issues**

- ✓ Expand the tax base of our community: due to the large amount of tax exempt property in Huntsville, i.e. TDJC and SHSU, the city has a relatively small tax base which has an impact on every citizen.
- ✓ Develop industrial sites to support recruitment of new basic industries which will diversify our industrial base.
- ✓ Provide support and assistance to existing businesses to retain their location in Huntsville and facilitate expansion.
- ✓ Develop the retail and tourism market.
- ✓ Build unity through the arts and arts education.
- ✓ Reinforce and enhance the historic character of our community through supporting identification and preservation of historic properties.
- ✓ Revitalize the downtown district through the Main Street Program

## Department Description

Economic development is the process of creating wealth through mobilization of human, financial, capital, physical, and natural resources. It encompasses all activities that stimulate economic growth and improve the financial condition and quality of life for the citizens of a region. The Economic Development department includes the divisions of Economic Development, Main Street Program, and Cultural Services; these divisions focus on different aspects of Economic Development.

The main focus of the Economic Development Division is to promote retention and expansion of existing businesses, to develop a comprehensive analysis of the business community and provide information about Huntsville's advantages to firms that are interested in possible expansion and/or relocation. This division offers assistance with services such as financing programs, site development, workforce training, and state and local permitting to businesses considering Huntsville as a location. Promoting tourism and retail development are areas of focus for the Economic Development Division.

The Main Street Division was established after Huntsville was named a Main Street City in 2001. Its approach to downtown district revitalization and connected activities is based on the vision and mission statements of the City and of the Economic Development Department. Main Street focuses on economic development, marketing and promotional events

and infrastructure improvements in the downtown area.

The Cultural Services Division currently provides administrative and project support to the Huntsville Arts Commission by overseeing arts and cultural arts and cultural service contracts, planning and development of the Wynne Home Arts Center, and of special projects such as Walker County Stories. Public art is maintained by this division, which also works closely with the Planning/Development Division to incorporate the arts into the comprehensive planning for the City. The division coordinates downtown revitalization projects including maintenance of building facades under easement agreement, beautification projects, and cultural activities in coordination with the Huntsville Main Street Program. The Cultural Services division acts as a liaison for special projects with other entities and committees to develop and administer community projects such as the historical marker program and the TexTreasures program that strengthen the cultural and historical heritage of Huntsville and Walker County.

## **Strategic Discussion**

### **The next 2 years**

The department will initiate a number of programs to address specific problems. The Economic Development division will focus on updating its strategic plan to align it with City Council's vision for Huntsville's future. Citizen input via a community-wide survey will provide the initial direction for future growth planning. Efforts in the areas of existing business retention and expansion, as well as recruitment of new industry will continue, and promotion of tourism will remain a focus. The Main Street program plans to improve cooperation among downtown development partners, encourage private reinvestment, recruit new and expand existing retail businesses, and implement the comprehensive streetscape plan. This plan will address issues such as signage, landscaping, and lighting. The Cultural Services division will be working on implementing the Wynne Home Master plan concerning funding, personnel, and program development. It will also attempt to respond to SHSU students' demands for more community events directed toward their age group. This could be achieved with activities such as concerts, a coffee shop, etc. Funding support for the Old Town Theatre will also be on the agenda for the immediate future.

Tourism is considered an economic development activity, which if addressed successfully, can increase the economic activity in a community without requiring growth of the city itself. The recommendations of the 2001 tourism study, which determined the strengths and weaknesses of Huntsville as a city of

cultural and educational tourism, will continue to be implemented.

### **The next 10 years**

Cultural Services will endeavor to accredit more historic places and markers towards achieving the Vision of the City Council. The master plan for the Wynne Home Arts Center will be implemented. Additionally, the Huntsville 2020 plan, a twenty-year plan created in 2000 for the development of the arts in this community, will be updated in ways that relate to other ongoing programs. Arts education in order to build assets in the younger members of the Huntsville community will also be expanded during this time period.

Economic Development will address a large number of issues that include: business retention and expansion, development of a Road Master Plan, zoning standards, attraction of new basic industries, a Community Center, and a Hotel/Conference Center. All these issues relate to the goals of the department and complement the Vision of the City.

The Main Street Program will focus on the revitalization of downtown, tourism development, and continue the implementation of the Comprehensive Streetscape Plan. The recruitment of new retail businesses will also be emphasized.

## Economic Development

<b><i>Performance Measures</i></b>	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>
New Industry or Corporate Relocations in Huntsville	-	-	1
Businesses Retained or Expanded	-	1	2
Response to Prospect Leads	5	98	20

<b><i>Budget Summary</i></b>	<b>Actual 2001-02</b>	<b>Original Budget 2002-03</b>	<b>Revised Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Budget 2003-04</b>
Salaries/Other Pay and Benefits	\$ 115,256	121,886	121,886	119,329	125,300
Supplies	8,342	15,280	21,932	7,738	12,630
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	2,675	600	600	305	1,000
Services and Utilities	30,781	21,714	26,965	16,423	17,885
Insurance/Elections/Sundry	-	330	330	330	330
Programs/Projects	40,067	-	-	-	-
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	2,595	2,599	2,599	-
<b>Total</b>	<b>\$ 197,121</b>	<b>162,405</b>	<b>174,312</b>	<b>146,724</b>	<b>157,145</b>

<b><i>Personnel Summary</i></b>	<b>Budget 2001-02</b>	<b>Budget 2002-03</b>	<b>Budget 2003-04</b>
Economic Development Director	1.00	1.00	1.00
Economic Development Assistant	1.00	1.00	-
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>

## Cultural Services

<b><i>Performance Measures</i></b>	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>
Total Arts/Downtown Contracts	38	37	38
Total Audiences/Participants	137,409	85,000	95,000
Total Meeting Support/Attendance	295	250	200
Gifts/Grants/Awards			
Number Received	2	310	320
Dollar Amount Received	\$ 50,000	300,000	200,000



## Cultural Services (cont'd)

<b><i>Budget Summary</i></b>					
	<b>Actual 2001-02</b>	<b>Original Budget 2002-03</b>	<b>Revised Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Budget 2003-04</b>
Salaries/Other Pay and Benefits	\$ 93,918	98,598	98,598	98,280	101,600
Supplies	2,847	2,500	3,422	3,422	4,295
Maintenance of Structures/Improvements	-	-	-	-	-
Maintenance of Equipment	954	1,735	1,735	281	3,189
Services and Utilities	3,958	4,140	3,218	3,074	9,932
Insurance/Elections/Sundry	-	-	-	-	150
Programs/Projects	7,282	13,900	24,443	5,421	31,642
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	750	750	750	750
<b>Total</b>	<b>\$ 108,959</b>	<b>121,623</b>	<b>132,166</b>	<b>111,228</b>	<b>151,558</b>

<b><i>Personnel Summary</i></b>				
	<b>Budget 2001-02</b>	<b>Budget 2002-03</b>	<b>Budget 2003-04</b>	
Cultural Services Assistant	1.00	1.00	1.00	
Cultural Services Coordinator	1.00	1.00	1.00	
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	

## Main Street

<b><i>Performance Measures</i></b>			
	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>
Total Volunteers	52	50	50
Total Promotional Events/Publications	10	10	10
Total Façade Renovations	3	3	3
New Businesses	5	5	5

<b><i>Budget Summary</i></b>					
	<b>Actual 2001-02</b>	<b>Original Budget 2002-03</b>	<b>Revised Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Budget 2003-04</b>
Salaries/Other Pay and Benefits	\$ 40,717	47,861	47,861	51,488	49,425
Supplies	10,661	8,200	13,427	13,419	9,500
Maintenance of Structures/Improvements	-	400	202	113	400
Maintenance of Equipment	-	-	-	-	-
Services and Utilities	15,184	16,260	16,779	16,779	14,375
Insurance/Elections/Sundry	2,321	3,200	5,044	5,044	3,700
Programs/Projects	2,167	8,000	9,482	9,059	8,423
Land Acquisition	-	-	-	-	-
Capital-Buildings and Improvements	-	-	-	-	-
Capital-Machinery and Equipment	-	-	-	-	-
Equipment Replacement Charges	-	1,525	1,663	1,663	1,525
<b>Total</b>	<b>\$ 71,050</b>	<b>85,446</b>	<b>94,458</b>	<b>97,565</b>	<b>87,348</b>

## Main Street (cont'd)

<u>Personnel Summary</u>	Budget 2001-02	Budget 2002-03	Budget 2003-04
Main Street Manager	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>



**Capital Budget Section Next . . .**



# Capital Budget



## Capital Projects Budget Summary

		Projects in Progress	FY 2003-04	FY 2004-05
<b><u>General Capital Projects</u></b>				
Streets	\$	90,033	603,820	-
Sidewalks		415,000	-	-
Facilities		46,000	1,179,252	-
Parks		243,000	500,000	-
Information Services		723,806	300,000	300,000
Other		545,889	145,000	-
Total General Capital Projects	\$	2,063,728	2,728,072	300,000
<b><u>Water Capital Projects</u></b>				
	\$	905,682	401,205	3,295,345
<b><u>Wastewater Capital Projects</u></b>				
Inceptor Lines	\$	6,955,712	-	1,503,625
Collector Lines		1,566,476	429,555	1,264,850
Total Wastewater Capital Projects	\$	8,522,188	429,555	2,768,475
<b>Total Capital Projects</b>	<b>\$</b>	<b>11,491,598</b>	<b>3,558,832</b>	<b>6,363,820</b>

The Capital Improvements Program (CIP) is a process to accomplish the needed capital improvements of the City, as defined in the Comprehensive Plan of the City. While the Comprehensive Plan coordinates all elements of long range urban planning, setting out the necessary specifics on new facilities and improvements to the existing infrastructure and citing the planning techniques and criteria upon which the recommendations are based, the Capital Improvements budget is simply an extraction or "pulling out" of the projects outlined and adopted in the Plan. All capital projects, whether Governmental or Enterprise, are project-length budgets. The City has seven general governmental capital projects funds: a General Capital Projects Fund for parks and downtown improvements; a Land Improvement/Acquisition Project Fund, and two building improvements funds - the Wynne Home and Fire Station construction funds. The City also has an Information Services (IS) Capital Project Fund for major initiatives related to IS.

The City's Capital Projects budgets affect the operations budget in several ways. Funds for project and debt payments are made from operating transfers, and capital improvements may provide potential new sources of revenues. The City's Capital Projects budgets are partially funded through fund transfers from the individual operating funds of the City by project category. Upon completion of the projects, day to day operational and maintenance costs will be included in the operational budgets. Sources of funds for the General Governmental capital projects are typically debt, grants, interest earnings, and transfers from the General Fund. In the Information Technology CIP, funds are also transferred from the Water and Wastewater Enterprise Funds.

# Capital Budget

## General Capital Projects

		Projects in Progress	Additional Funding	
			FY 2003-04	FY 2004-05
<b><u>Streets</u></b>				
1 <sup>st</sup> Street Extension	\$	-	203,820	-
Funding of TxDOT Project Design		-	200,000	-
11 <sup>th</sup> St. to 10 <sup>th</sup> St. (American Bank)		-	100,000	-
Metro National Collector		90,033	-	-
Economic Development Projects		-	100,000	-
Total Streets	\$	90,033	603,820	-
<b><u>Sidewalks</u></b>				
	\$	415,000	-	-
Facilities				
<b>Fire Station</b>				
	\$	-	1,179,252	-
Furniture for Police Department		46,000	-	-
Total Facilities	\$	46,000	1,179,252	-
Parks				
Swimming Pool	\$	-	500,000	-
Play Module Eastham Thomason Park		37,000	-	-
New Soccer Fields - Ross Park		206,000	-	-
Total Parks	\$	243,000	500,000	-
<b>Information Services</b>				
Network Management	\$	64,300	-	-
Database Project Administration		62,423	-	-
Wireless Communication Project		334,335	-	-
Asset Management Computer				
Hardware/Software Phase		152,748	300,000	300,000
IP Telephone Communications		110,000	-	-
Total Information Services	\$	723,806	300,000	300,000
<b>Other</b>				
Improvements Spur 94		48,469	-	-
Downtown Parking Lot Improvements		30,000	-	-
Sign Projects (FD2S Contract)		60,000	-	-
Main Street Streetscape		50,000	-	-
Debt Issue Costs (Fire Station)		-	145,000	-
Wynne Home Project		357,420	-	-
Total Other		545,889	145,000	-
<b>Total Projects</b>				
	\$	2,063,728	2,728,072	300,000

# Capital Budget

## DESCRIPTION/FINANCIAL IMPACT

### **Streets**

1<sup>st</sup> Street Extension. Funds were budgeted for the construction of the extension of 1<sup>st</sup> Street from the existing end across the McQuirter property for access to resolve a long time access problem for area residents.

Funding of TxDOT Project Design. Advanced Funding with TxDOT is a tool used to expedite state projects locally. Several projects may occur throughout our budget year that may not correspond with state project schedules.

11<sup>th</sup> Street to 10<sup>th</sup> Street (American Bank) Funding is established for a joint partnership with American Bank, Dr. Black, and the City of Huntsville to create vehicular circulation in this area for existing and future development.

Economic Development Projects. Funds were budgeted for a variety of projects to which grant funds were applied. These funds will provide matching funds for these economic development projects.

### **Sidewalks**

Highway 190 - Sycamore to Goodrich. Funds were budgeted to partnership with TxDOT to provide a sidewalk on the south side of Hwy 190 for safety and accessibility of pedestrians around the schools.

Highway 190 - Goodrich to Highway 19. Funds were budgeted to partnership with TxDOT to provide a sidewalk on the south side of Hwy 190 up to Pines Avenue and the north side across the front of school property for safety and accessibility of pedestrians around the schools.

11<sup>th</sup> Street. Funds were budgeted to partnership with TxDOT to provide sidewalks on both sides of 11<sup>th</sup> Street, from Interstate 45 to Avenue O, for safety and accessibility of pedestrians in the area.

### **Facilities**

Fire Station. As the City grows to the west, there is a recognized need to have a fire station in that area. Funds have been set aside for purchasing land for the fire station.

Furniture for Police Department. Funds were budgeted to replace existing furniture for the Police Department. Much of the existing furniture is obsolete and in need of repair. This will complete the remodeling project within the department.

### **Parks**

Swimming Pool. The Texas Department of Health recently updated minimum operating standards for swimming pools to assure proper filtration, chemical, and general maintenance of water and safety to users. The City swimming pool will need to have some renovations done to bring it up to meet State codes. Building renovations, water turnover rate, filtration, flow rates, plumbing, and electrical upgrades are required to bring our operation up to code. These rules were officially adopted February 2000 and are mandated by state law. Staff

# Capital Budget

recommended applying for a Texas Parks and Wildlife Grant to build a new swimming pool facility at Eastham-Thomason Park, instead of renovating the old facility, and working with a local group of citizens to raise the additional funds to match with Texas Parks and Wildlife Department. Council allocated \$200,000 for this project.

Play Module - Eastham Thomason Park. During the development stage of Eastham-Thomason Park, the public informed us that they would like for the City to recreate Castle Park. Phase one of this three phase module has already been put in place by the City with the assistance of the Rotary Club and a Texas Parks and Wildlife Grant. The final two phases are currently being installed with the assistance of Play Safe and Hunter Kneppshield Company which donated several pieces of the module. This partnership was formed in order to place photographs of the completed structure in the Texas Parks and Recreation magazine.

New Soccer Fields - Ross Park. The City owns property adjacent to Kate Barr Ross Park. Staff is proposing to construct two additional soccer fields to use for practice and games. The field additions will free existing fields for use by other associations. Funds have been budgeted in the CIP budget to construct these fields to be operational during the spring season.

## ***Information Services***

Information Technology CIP. In FY 2001-02, the City budgeted funds to begin the process of upgrading the City's information systems. The initial funding was from a \$300,000 transfer from the utility funds. The current budget includes a transfer of \$300,000 from the operating funds. Projects budgeted include purchase of comprehensive information and management system for assets management that will integrate the Public Works and Planning and Development Departments with other departments of the City. The system will provide the ability to manage assets from building permits and inspection, GIS, streets, signs, parks, industrial waste, water, sewer, storm drainage, treatment plants, building maintenance and repair, fleet management, customer service, utility billing and work flow routing from one software that will streamline every part of the process from receiving a citizen's call to resolving the problem.

IP Telephony System. In FY 2002-03, the City budgeted funds for installing a City-wide wireless data and phone system. The initial funding was from utility funds and operating funds. Projects budgeted include wireless infrastructure and digital voice over IP phone system. The wireless infrastructure will provide high-speed data and voice between all City facilities over the same network and for use with the community network of kiosks for citizen and visitor use. This will permit replacement of high priced communications to be replaced by the wireless infrastructure. The telephony system provides additional functionality not available with the current system. It also lowers the monthly maintenance cost over that of the current phone system. Additional functionality includes Caller ID, one button record for use with the Police Department, integration with voice message to the current email system (Microsoft Outlook), faxing over the phone/email system, call logging, system security and tracking for cost and budgeting purposes. Both systems will enhance the ability to provide more concise information and a quicker response to customer (citizens) needs.

# Capital Budget

## ***Other***

Improvements - Spur 94. The Spur 94 Project will improve the entry and rights-of-way along Spur 94 (Sam Houston Memorial Drive) from 11<sup>th</sup> Street to the Sam Houston gravesite and Gillespie Park. The Master Plan for these improvements has been developed by the Texas Department of Transportation with community input. The Plan includes acquisition of rights-of-way, sidewalk construction for better pedestrian access to the memorial sites, landscaping to highlight the historic crape myrtles and rock wall along Sam Houston Memorial Drive, trash receptacles and benches, and development of an inviting entry to Spur 94 at 11<sup>th</sup> Street. The entry design includes landscaping, planter boxes, and flagpoles to mark the approach to the Houston gravesite and the memorials to other Texans who have represented the nation in battle. Detailed engineering drawings for the project are nearing completion.

Downtown Parking Lot Improvements. Funding has been allotted for downtown parking lot improvements. These improvements will include the resurfacing of the Ernst parking lot located at the corner of 12<sup>th</sup> Street and Avenue M, the Smither lot located at 1017 11<sup>th</sup> Street, and minor improvements to the Mathews parking lot at 1017 12<sup>th</sup> Street. In 2001, the Main Street program asked all downtown merchants and property owners to identify obstacles to doing business in downtown Huntsville. Ninety-eight of all respondents stated that a lack of available parking was the biggest problem. The improvements to these parking lots will open up additional spaces for downtown customers as well as provide parking for downtown employees, thereby opening up on-street parking for customers. During the evenings, the lots will service the newly opened Town Theatre and other evening activities in downtown, such as restaurants and special events.

Sign Project (FD2S Contract). In 2002, the City of Huntsville and the Huntsville Convention and Visitors Bureau commissioned a way finding study to provide recommendations on a comprehensive signage system for the entire community. Following the study, the consulting firm of Chandler, Brooks and Donahoe, Inc. recommended that the City design, adopt and place directional signage to local attractions and amenities at various locations throughout the city. Recommendations of the plan were presented to dozens of stakeholders and interested citizens in November 2002. Because Huntsville covers a relatively large geographic area and its primary attractions are rather widespread, way finding is essential to our tourist appeal. A signage system of this type will promote Huntsville's historic theme and facilitate visitors' journey from one attraction to the next. The easier it is for people to find their way, the more enjoyable their visit, which translates into a longer stay and additional tourist dollars for the local economy.

As a first step to implement recommendations from the tourism study, in April 2002, the City of Huntsville and the Convention and Visitors Bureau prepared a request for proposal to select a company to conduct a way finding study which would include programming, design documentation, bid negotiation and contract administration. The design firm FD2S was chosen and at present they have completed the first two phases of the project. The design development and specific locations for the signage will be completed in the spring of 2003, with the bidding process for the manufacture of the signs to be completed later that summer.

Main Street Streetscape Project. The FY 2002-03 budget includes funds to continue implementation of the streetscape project. Prior budget years included the purchase and installation of historic-style street lamps, landscaping, new sidewalks and other improvements related to the beautification of downtown rights-of-way. Main Street is coordinating a public



# Capital Budget

input process to determine the highest and best use of this year's funds which will likely include the installation of trees, improvements to sidewalks, curbs, lighting and pedestrian amenities such as benches, planters, etc.

Wynne Home Project. Samuella Palmer, Trustee of the Ruth Wynne Hollinshead Trust, granted the historic Wynne Home and 1.6 acres along Town Creek at 1428 11<sup>th</sup> Street, to the City of Huntsville to be used as a cultural activities center. The City was given permission also to use the property for community meetings and administrative offices for care and maintenance of the facility. At the Wynne Home Arts Center, families and youth will learn and enjoy the arts through a gallery with rotating exhibits, and such activities as music, theater, and other arts, bringing additional value to Huntsville's quality of life.

Preparations for modifying the Wynne Home for long-term community use have included an architectural audit, visits to the Meadows Foundation; and a consultant-guided process to solicit and evaluate public comments on the best use of the Wynne Home for the broad benefit of the community. Based on public comments, City Council determined that the Wynne Home will be used primarily as a community arts center with secondary functions of meeting rooms for local community groups and for administrative offices.

Strategic Direction and Action Plan . Council approved the process recommended in the Strategic Direction and Action Plan which was developed by representatives of the diverse community, and charged the Arts Commission with responsibility for this process. Teams were established to guide the planning in five areas: structure, programs, marketing, finance, and management. A Master Plan for adaptive reuse of the structure and the site has been generated by Wagner and Klein Architects, based on objectives developed by the

## Capital Budget

teams. Funding sources are from the City, grants, and contributions. The City has committed \$300,000 in addition to architectural fees; The Powell Foundation has awarded a grant of \$30,000; and the Huntsville Arts Commission has committed \$20,000. An application to Houston Endowment, Inc. is pending. Applications to other foundations are being developed by the City, and a local fund raising campaign will complete funding. When financing is secure, construction can begin. Landscaping, including walkways, lighting, parking, and plantings will follow to provide Huntsville with a treasured center where all citizens and visitors can learn and enjoy the arts and our heritage in a beautiful, historic setting.

# Capital Budget

(Map 1 for Streets)

# Capital Budget

(Map 2 for Streets)

# Capital Budget

(Map for Sidewalks)

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# Capital Budget

## ENTERPRISE FUND CAPITAL PROJECTS

### GOLF COURSE

Golf Course Construction. The construction of this championship golf course will provide a quality golf course for Huntsville residents and Sam Houston students and be an icon along Interstate 45 to attract tourists and golfers from surrounding areas. Huntsville's children will have another positive activity, and our senior citizens can play golf at a nearby course with a reduced rate.

The site of the course is on the west side of Interstate 45, along Robinson Creek, and will provide a challenging, yet exciting golf experience. The terrain rolls up and over many hillsides and through abundant trees, creating pastoral settings, thus allowing for a traditional golf course routing and design. The double-ended practice facility and driving range allow a dual usage from the Sam Houston golf team and Huntsville residents. The City has leased approximately 20 acres along the flood plane for inclusion in the golf course layout from The Robinson Family Trust, owners of the 112 acre site adjacent to the north side of the university land.

The City of Huntsville has negotiated a contract with Sam Houston State University for lease of university land to construct an 18-hole golf course. The City will lease the land for a period of 32 years, and will make an annual lease payment of \$40,000 per year to Sam Houston State University. Once the golf course is operational, in addition to this annual lease payment, the City will also pay SHSU 2% of the revenues from green fees collected that exceed \$750,000 each year. For example, if \$850,000 in green fees are collected in a year, 2% of \$100,000 will be paid to SHSU in addition to the annual lease payment. The City of Huntsville will construct, maintain, and operate the golf course. The City of Huntsville issued debt in November of 2001 to construct the golf course with an estimated budget of \$5,200,000. An additional \$415,449 was paid for project completion.

# Capital Budget



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# Capital Budget

## Water Capital Projects

	Projects in Progress	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07
Brazos Drive	\$ 13,900	-	-	-	-
IH-45 Smithers Overpass	60,475	-	-	-	-
Line Extension to C. Thompson Property	-	-	-	-	-
Line Extension along Johnson Road	-	-	-	-	-
Water Plant Improvements	423,750	-	-	-	-
24" Radial Sam Houston Ave.	150,000	-	-	-	-
Daisy Lane Extension	28,810	-	-	-	-
11 <sup>th</sup> to 10 <sup>th</sup> Street (American Bank)	28,747	-	-	-	-
Ground Water Study	100,000	-	-	-	-
Economic Development Projects	100,000	100,000	100,000	100,000	100,000
IH-45 Boettcher Drive to Collard Street	-	121,625	-	-	-
Hospital Access Extension (Robinson Creek Pkwy to FM 1374)	-	24,200	-	-	-
Robinson Creek Parkway Extension	-	41,425	-	-	-
IH-45 (Boettcher's Drive to Elkins Lane Entrance)	-	-	243,950	-	-
Smith Hill Road - 12" Radial Tie	-	-	171,500	-	-
Palm Street to Bowers Blvd.	-	-	289,000	-	-
Raw Water Line Well 19 & 20 to Palm Street	-	-	-	-	964,000
Extension (Sycamore to Avenue B)	-	-	11,000	-	-
TRA Water Plant Expansion	-	-	1,000,000	13,000,000	-
Loop for Fire Protection	-	-	136,025	-	-
Fire Protection Lines	-	-	123,360	-	-
12" Radial Extensions	-	-	745,385	550,200	-
Line Extensions	-	-	132,100	65,000	-
Replacement Lines	-	-	126,525	-	-
12" Outer Loop Extensions	-	-	96,500	268,000	-
Water Service & Fire Protection	-	-	-	471,900	1,263,700
8" Radial Extensions	-	-	-	-	392,250
24" Radial Extensions	-	-	-	-	414,800
Palm Street Water Treatment	-	-	-	-	834,400
Treatment Extension	-	-	-	-	1,899,440
Construction Crew	-	113,955	-	-	-
Meter Replacement	-	-	120,000	-	-
<b>Total Water Projects</b>	<b>\$ 905,682</b>	<b>401,205</b>	<b>3,295,345</b>	<b>14,455,100</b>	<b>5,868,590</b>

\*Capital Projects beyond FY 2003-04 are projects under consideration for future funding.

# Capital Budget

Brazos Drive Water Line. The water line is an extension of a 6" water line for service, fire protection, and continuation of a looped system on Brazos Drive from the existing 6" water line for the apartments to tie into a 6" water line on Parkwood Drive.

Water System Improvements. These are improvements to the water system as recommended by Allan Plummer Associates. The project requires second year funding for hydraulically balance of Palm Street ground storage tanks.

IH-45 South Smither Overpass. The proposed extension of a 12" water line will provide water service, fire protection, and an outer loop connection to approximately 130 acres of undeveloped property that fronts Interstate 45 (IH-45) on the west side, between the Avenue S overpass and 19<sup>th</sup> Street. The economic impact will be significant to the development of this proposed high density area. The connecting section of the outer loop will provide constant pressures to the entire system and a dual feed to the surrounding area.

FM 1791 North. The construction of 14,000 linear feet of a 12" water line loop along the new FM 1791, from IH-45 to Hwy 30 will provide water service, fire protection, dual feeds, and enable constant pressures to the system in the areas. This is an undeveloped area, but the economic development into this area will be greatly enhanced from the construction. The extension will provide a dual feed loop of water service in the areas bound by FM 1791, Hwy 30, and IH-45. This project was completed in FY 2003.

FM 1791 South. The construction of 2,700 linear feet of 12" water line along FM 1791, south of Hwy 30 to Summer Place Village subdivision, will provide water service and fire protection in this area. This extension will supply water to Summer Place Village, which is currently on a Certificate of Convenience and Necessity (CCN), and well within the dual certification of the City of Huntsville and the Walker County Rural Water Supply Corporation. The project was completed in FY 2003.

Westridge Subdivision. This 18,000 linear feet of water lines, with fire protection, will facilitate the existing water system in the Westridge Subdivision of approximately 175 lots. Previously, 2" and 3" water lines serve this area. There is only fire protection at the front of the subdivision at Hwy 30. The engineering and design was budgeted in FY 1997-98. The issues of adequate water pressure and fire protection in this area have been addressed throughout the design phase. This project was completed in FY 2003.

Sumac Road. This 4,400 linear feet of 8" water line, with fire protection, will facilitate water service to an area with approximately 30 lots serviced currently by individual water wells along Sumac Road. This area previously had no fire protection. This in-house project was budgeted for engineering, design, and construction in the FY 2000-01 budget. The area was annexed into the City of Huntsville in September 1994. This project was completed in FY 2003.

# Capital Budget

24" Radial (Palm to Arterial). This project consists of approximately 12,000 linear feet of 24" water line from the Palm Street Water Treatment Plant to the west side of the Interstate at Veterans Memorial Parkway. This project is very important to the overall adequate water distribution and constant pressure analysis for the entire city. The exact route has not been determined, but the plan is to use existing rights-of-way to construct the 24" radial water line. Only a few connections along the route will be made at key intersections with existing major water lines in order to provide the adequate water supply to the west side of the Interstate. In constructing this radial water line, the equalizing of pressure, losses will be addressed and minimized by having this additional water delivered to the west side of the city.

6" Radial Extension to End. This 1,400 linear feet extension along Pine Hill Road, a dead-end street, will provide water service and fire protection to this remaining undeveloped area inside the city limits.

8" Radial Extension. This 10,100 linear feet extension along Fm 2821 East (Fish Hatchery Road), a dead-end State Highway ending at the old State Fishery, will provide adequate water service and fire protection to this sparsely developed area, currently outside the city limits.

12" Outer Loop. The combination of two projects consisting of 11,100 linear feet of 12" water line to continue the outer loop and provide the adequate water pressure, water service, and fire protection along the West Feeder Road of Interstate 45, from Collard Street to the entrance of Elkins Lake subdivision.

12" Outer Loop Extension. This outer loop extension of 2,000 linear feet along Champion/Woodyard Road, between Hwy 190 and FM 3411, will eventually extend the outer loop, provide adequate water pressure, water service, and fire protection into this moderately developed area that is currently outside the city limits.

12" Radial Extension. The combination of five projects, consisting of approximately 21,900 linear feet of 12" water lines will provide adequate water supply and pressure in the developed areas of Smith Hill Road and Martin Luther King Blvd. The project will provide an extension of new services and fire protection to the areas of Interstate 45 North, Hwy 75 North, and Hwy 75 South.

Water Service & Fire Protection. The combination of five project areas, consisting of approximately 45,330 linear feet of various size water lines to provide adequate water supply and fire protection to the existing developed areas and additional water service and fire protection to potential economic development areas.

Fire Protection - LaQuinta Area. The combination of four project areas, consisting of approximately 4,000 linear feet of 6" and 8" water lines will connect a fire protection loop and provide additional water service to these areas.

Loop for Fire Protection. The combination of four project areas, consisting of approximately 4,000 linear feet of 6" and 8" water lines, will connect a fire protection loop and provide additional water service to these areas.

Fire Protection. This 700 linear feet extension on Dairy Farm Road will provide adequate water supply and fire protection in the area with the replacement of a deteriorating 2" water line.

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Extension. This 2,800 linear feet extension along Moffitt Springs Road, from Interstate 45 to the current city limits line, will provide water service and fire protection for this 1989 annexed area.

Replacement. The combination of 11 project areas, consisting of approximately 10,055 linear feet of various size water lines, will provide replacement lines to the existing, deteriorated water lines in the project areas.

Meter Replacement Program. Approximately 500 meters have been selected to begin installation of an automated meter reading system. These meters are located in high traffic areas of downtown, the 11<sup>th</sup> Street/Hwy 30 corridor, and South Sam Houston Avenue. The program will be monitored and a recommendation made for future implementation. The cost for this phase is \$120,000.



# Capital Budget

(Map - 2002-03 CIP Water Projects; pg 99 of 00-01 budget)

# Capital Budget



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# Capital Budget

## Wastewater Capital Projects

		Projects in Progress	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07
<b>Interceptor Lines</b>						
WW Robinson Creek at IH-45	\$	262,000	-	-	-	-
WW Majestic Forest Area		251,400	-	-	-	-
Parker Creek Interceptor		735,540	-	-	-	-
Westridge Collector System		1,100,000	-	-	-	-
Hwy 30 West McGary Creek		855,000	-	-	-	-
Westridge Interceptor System		1,250,000	-	-	-	-
Hwy 75 South Wastewater Service		1,039,920	-	-	-	-
Gazebo Area		-	-	550,000	-	-
McGary Creek Force Main to Robinson Creek		670,000	-	-	-	-
McGary Creek Lift Station Upgrade		162,000	-	-	-	-
Rework Elkins		374,852	-	-	-	-
Debt Issue Costs		255,000	-	-	-	-
Robinson Creek Area Interceptors		-	-	817,050	-	-
Bobbitt Addition		-	-	78,157	661,843	-
B.O.T. Area Interceptor		-	-	58,418	291,582	-
Total Interceptor Lines	\$	6,955,712	-	1,503,625	953,425	-
<b>Collector Lines</b>						
Montgomery Rd./Crawford St.	\$	36,260	-	-	-	-
Smither Collector #49		25,000	-	-	-	-
Smither Collector #50		28,100	-	-	-	-
WW North Park Area		15,725	-	-	-	-
Majestic Forest Area		251,400	-	-	-	-
C. Thompson Project		93,647	-	-	-	-
Timberwilde WW Project		8,000	-	-	-	-
Economic Development		-	100,000	100,000	100,000	100,000
11 <sup>th</sup> St. to 10 <sup>th</sup> St. (American Bank)		9,192	-	-	-	-
Hwy 190 East Extension (Huntsville Wholesale)		100,000	-	-	-	-
Old Colony Road Phase		999,152	-	383,300	-	1,049,600
Pinehill Road		-	90,600	-	-	-
North Sam Houston Avenue Sewer		-	73,000	-	-	-
Airport Sewer to Corp. Hangars		-	-	54,000	-	-
Sam Houston Avenue (South of West Mosley)		-	-	-	-	-
Boettcher Drive		-	52,000	-	-	-
Tanyard Collector to Bearkat Blvd.		-	-	206,450	-	680,600
McDonald Creek Collectors		-	-	126,800	-	-
Prairie Branch Collectors		-	-	394,300	-	-
Capital Construction Crew		-	113,955	-	-	-
Total Collector Lines	\$	1,566,476	429,555	1,264,850	100,000	1,830,200
<b>Total Wastewater Projects</b>	<b>\$</b>	<b>8,522,188</b>	<b>429,555</b>	<b>2,768,475</b>	<b>1,053,425</b>	<b>1,830,200</b>

\*Capital Projects beyond FY 2003-04 are projects under consideration for future funding.

# Capital Budget

WW Robinson Creek at IH-45. This is a proposed extension of an 8-inch line to an approximately 100 acres of unsewered and undeveloped tracts. This area is a prime economic development area which fronts IH-45 and the new Smither Drive. This extension will eliminate the need for the existing Avenue S lift station by boring the Interstate to convert the flow from the east side to the west side. It will also provide sewer in the area of the golf course and the proposed convention center.

WW Majestic Forest Area. Current budgeted funds for the design of the gravity sewer system for the Majestic Forest subdivision are well underway and nearing completion. Construction is possible since the completion of the Robinson Creek Outfall and the Robinson Creek WWTP has occurred. Several 6-inch sewer lines area proposed for this 40 lot subdivision.

Parker Creek Interceptor. The project will also provide wastewater service to the area north of the intersection of FM 980 and FM 247. The project consist of 3,500 linear feet of 8-inch lines, 6,900 linear feet of 6-inch lines to service the existing residential development on Jenkins Road, McAdams Lane, Town & Country Drive, and Pine Hollow Lane

Westridge Collector System. The proposed 25,000 linear feet collector 6" line will facilitate the wastewater systems in the Westridge subdivision and Sumac Road area of approximately 200 lots. All of the residences are currently serviced with septic systems that are presenting problems in the area, and could be converted over to this proposed gravity system. This project will span over three budget years. The design of the system will make use of existing utility easements and the 60 feet rights-of-way in the fronts and some easements along the side of the certain properties in which the creeks traverse. Only a few lots and residences toward the fronts of the subdivisions and Hwy 30 cannot be serviced because of the topography, but will be serviced in another project coming from the north side of Hwy 30. The service area wills gravity flow to the new Robinson Creek Wastewater Treatment Plant.

Hwy 30 West McGary Creek. This project consists of approximately 15,000 linear feet of gravity interceptor lines of various sizes which will service the northern 25% of the Westridge subdivision as well as provide future service to approximately 500 acres north of Highway 30. A 128 acre residential development is proposed in this area as well as enhancing the economic development impact of this area.

Westridge Interceptor System. This Project consists of approximately 16,000 linear feet of various size interceptor line, which will service the Westridge, Sumac Road, and Summer Place Village subdivisions, and will divert flow from the A.J. Brown Wastewater Treatment Plant by re-routing the McGary Creek Lift Station discharge to the Robinson Creek Wastewater Treatment Plant. This line is also sized to handle future development within the Robinson Creek watershed. This project is contingent upon the completion of the Robinson Creek Wastewater Treatment Plant and the Robinson Creek Outfall line, which is currently in the bid process. This line was sized to handle the current and proposed development in the watershed that will be impacted by this line. The project will span over three budgeting years.

Hwy 75 South Wastewater Service. Providing sewer service to an existing industrial economic development area and a proposed 100 acre economic area along Hwy 75 South will require two lift stations and nearly 15,000 linear feet of force main in order to service this area with sewer.

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McGary Creek Force Main to Robinson Creek. Project will divert existing wastewater flow from the A.J. Brown Wastewater Treatment Plant to the newly constructed Robinson Creek Wastewater Treatment Plant. This diversion will allow additional capacity of the A.J. Brown facility and prolong expansion of that facility. The project will consist of the upgrading of the pumps in the McGary Creek Lift Station and the construction of approximately 12,000 linear feet of 14" force main to the Westridge Interceptor system.

McGary Creek Lift Station Upgrade. In order to divert the existing flow from the A.J. Brown WWTP to the new Robinson Creek WWTP, the existing lift station pumps will be required to be upgraded.

Rework Elkins Lake Wastewater System. The project will handle the 20-year projected flows and involve the upgrading of the existing Waters Edge lift station and the rerouting of a large force main to handle the flows. Expected diverted flows from the TDCJ Goree Unit will necessitate this upgrade, with additional rework at several other lift stations in the Elkins Lake area to follow in future years.

Robinson Creek Area Interceptors. Future interceptor lines will provide service to the undeveloped areas inside the Robinson Creek Watershed, utilizing the Robinson Creek Outfall line.

Bobbitt Addition. 5,200 linear feet of 6" line and 4,700 linear feet of 8" lines will service Bobbitt subdivision at Spur 94 and Hwy 75 North.

B.O.T. Area Interceptor. The interceptor project will provide 4,400 linear feet of 10" line and 2,800 linear feet of 8" line to service the TDCJ Headquarters site, located on Spur 94, which is commonly referred to as the BOT (formerly the Brown Oil Tool complex).

Montgomery Rd./Crawford St. Budgeted funds are for the extension of sewer service into the developed area off of Montgomery Road. Different alternatives to this design will be reviewed as the project develops.

Smither Collector #49. Proposed 8" lines will provide wastewater service to approximately 85 acres of unsewered and undeveloped property. The property is split into two watersheds and is difficult to provide service to the tract without several lines in a high density area.

Smither Collector #50. Budgeted funds for this short sewer extension provide sewer service from an existing sewer line on adjacent properties to large, undeveloped tracts along the Interstate 45 West Feeder Road.

WW North Park Area. Proposed in-house construction extension of an 8" line to abandon an existing, deteriorating line in the proposed Eastham-Thomason Park area. This replacement will reroute the existing line in the B.A. Eastham and North Park subdivisions off of Smith Hill Road to resolve an ongoing problem with the existing interceptor line. The existing line has been in operation for years and many of the connecting joints are leaking and in need of repair. The entire replacement section of this line has only two house connections on it, but does carry the sewer from subdivisions down to the collector line. This line could be used in conjunction with the planning of the proposed Eastham-Thomason Park project in to provide sewer for restrooms in the park.

# Capital Budget

Majestic Forest Area. Proposed 6" wastewater line extensions will provide service in the Majestic Forest subdivision off of FM 1374 inside the city limits. It is proposed in two separate funding years. The first year will be used for engineering and design, with the second year for construction. The entire subdivision of approximately 40 lots is currently on septic systems that will be converted over to the proposed gravity system when completed. Several of the lines will need to be placed along the creek and utility easements will be required to service all of the lots in the subdivision. This project is dependent upon the completion of the new Robinson Creek Wastewater Treatment Plant, the outfall line along Robinson Creek, and the collector line to the subdivision.

C. Thompson Project. Budgeted funds will provide sewer service to an undeveloped two-acre tract at the intersection of the Goree Overpass and the West Feeder Road.

Timberwilde WW Project. Current budgeted funds are for the preliminary engineering study for the entire subdivision.

Economic Development. Budgeted funds generated for economic development projects have been allocated as matching funds for grant applications for various areas.

11<sup>th</sup> St. to 10<sup>th</sup> St. (American Bank). Budgeted funds to provide sewer service to a developing area around the American Bank properties. This partnership project includes water, sewer, streets, and drainage to this area as a joint project with American Bank, Dr. Black, and the City of Huntsville.

Hwy 190 East Extension (Huntsville Wholesale). Budgeted funds were allocated to provide sewer service to this commercial tract. A small lift station or grinder pump will be required, since there is no sewer service in the watershed at this time. Sewer service is planned in the watershed, but is several years away from being budgeted and constructed.

Old Colony Road Phase I. Proposed extension is comprised of various size sewer lines, force main, and lift station for approximately 34 existing residences in the Tanyard Creek Watershed, east of Hwy 19, along Old Colony Road. The Tanyard Creek watershed has no sewer service and will be developed throughout several phases. Eventually a major trunk line will connect to the Fish Hatchery lift station.

Pinehill Road. No. 2. This project consists of 2,300 linear feet of 6" sewer lines that will provide service to about 100 acres on the north side of Majestic Forest subdivision up to Pinehill Road. This area has been in the city limits for several years and remains mostly undeveloped except for a few residential home sites. This project will be dependent upon the completion of the Majestic Forest Interceptor and the Majestic Forest Area Collector System projects for the subdivision which are scheduled for completion in FY 2001-02. The existing sewer line on Pinehill Road only serves the eastern half of the street to the top of the hill. This project will serve the western half of the street up to the cemetery property.

North Sam Houston Avenue Sewer. This project will provide sewer service to an existing serviced area. The existing sewer service is across adjacent property lines, which are nonconforming with our development codes.

# Capital Budget

Airport Sewer to Corp. Hangars. This project will provide sewer service to an existing commercial development at the airport.

Sam Houston Avenue (South of West Mosley). Sewer service to a developing commercial area along Hwy 19 and north of Southwood Drive will be provided.

Boettcher Drive. The addition of 1,200 linear feet of 6-inch sewer line will provide sewer service for undeveloped tracts along the East Feeder Road of IH-45 and Boettcher Drive.

Tanyard Collector to Bearkat Blvd. The extension of various size sewer lines will provide sewer service to an undeveloped area west of Hwy 190 and east of Hwy 19 to Bearkat Boulevard. These extensions will eliminate two existing lift stations.

McDonald Creek Collectors. Various size sewer lines are to provide sewer service to developing areas along the McDonald Creek Watershed, utilizing the recently completed McDonald Creek Outfall Lines.

Prairie Branch Collectors. Various size sewer lines are required to provide sewer service to developing areas along the Prairie Branch Watershed from the existing Prairie Branch Interceptors that flows through Elkins Lake Subdivision to the N.B. Davidson WWTP.

McGary Creek Force Main & Lift Station Upgrade. In order to divert the existing wastewater flow from the A.J. Brown Wastewater Treatment Plant, the McGary Creek Lift Station will be required to upgrade the pumps and construct 12,000 linear feet of 14 inch force main from the existing McGary Creek Lift Station to the proposed Westridge Interceptor/Collector lines. This will gravity flow the wastewater to the new Robinson Creek Wastewater Treatment Plant.

Old Colony Road - Phase II. This proposed Community Development Block Grant project will be the second of several in the overall grant programs to provide sewer service to the area. Phase II of the Old Colony Road Area consists of sewer service to Renfro Valley Drive, Dee Lane, Wanza Road, part of Rigsby Road, Colonial Drive, the eastern part of Old Colony Road to the city limits, and the northern part of Geneva Road. Approximately 75 existing residences could be converted from septic systems to 6" gravity sewer lines. There are several undeveloped large acre tracts that could be serviced by this proposed grant project. This area has been in the city limits for several years and has been without water and sewer services until recently when a water distribution system was completed. The topography and magnitude of the area will require the entire sewer system to be built in phases if grant funding is to be used. Several different line sizes will be constructed to ensure adequate capacities for the entire area. In this phase, 500 linear feet of 15" sewer interceptor line along Tanyard Creek will be constructed for future extension to the south, along Tanyard Creek in future funding years. Some of the lines will be able to be constructed using the existing street rights-of-way, but some additional utility easements will need to be acquired along Tanyard Creek for the interceptor lines and collector lines for access to unsewered areas.

# Capital Budget



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# Capital Budget

(Map of Wastewater Projects)

# Capital Budget



**Debt Section Next . . .**



# Debt



## Summary of All Municipal Debt

### General Obligation Debt

<i>General Obligation Bond</i>	Current Outstanding Balance	Debt Service Requirement FY 2003-04		
		Principal	Interest	Total
1988 \$2,000,000 Street Improvements due in installments of \$50,000 to \$250,000 through 2003, interest rate from 6.0% to 9.0%	\$ 250,000	250,000	7,500	257,500
1991 \$2,500,000 Street Improvements due in installments of \$100,000 to \$400,000 through 2007, interest rate from 6.5% to 9.0%	1,450,000	150,000	89,281	239,281
<b>Total General Obligation Bonds</b>	<b>\$ 1,700,000</b>	<b>400,000</b>	<b>96,781</b>	<b>496,781</b>

### *Certificates of Obligations*

Purpose Currently Outstanding	Date Issued	Maturity Date	Interest Rate	Current Balance	Debt Service Requirement FY 2003-04		
					Principal	Interest	Total
Visitors Center	9/30/94	8/16/04	4.2 - 6.0%	\$ 65,000	65,000	3,900	68,900
Street Arterials	2/15/99	2/15/09	4.875 - 6.25%	7,355,000	115,000	352,625	467,625
Street Arterials	12/21/00	8/14/20	5.2804%	4,965,000	25,000	264,990	289,990
<b>Total Certificates of Obligation</b>				<b>\$ 12,385,000</b>	<b>205,000</b>	<b>621,515</b>	<b>826,515</b>
<b>Total General Obligation Debt</b>				<b>\$ 14,085,000</b>	<b>605,000</b>	<b>718,296</b>	<b>1,323,296</b>

*Note: Debt Policies of the City of Huntsville are defined in the Fiscal and Budgetary Policies, Section XI.*

## Summary of All Municipal Debt

### Water Fund

<i>Revenue Bonds</i>	Current Outstanding Balance	Debt Service Requirement FY 2003-04		
		Principal	Interest	Total
1991 \$1,700,000 Water/Sewer Bonds due in installments of \$50,000 to \$430,000 through 2005, interest rate from 6.4% to 9.0%	\$ 810,000	380,000	54,270	434,270
<b>Total Bonds</b>	<b>\$ 810,000</b>	<b>380,000</b>	<b>54,270</b>	<b>434,270</b>

<i>Contract Debt</i>	Current Outstanding Balance	Debt Service Requirement FY 2003-04		
		Principal	Interest	Total
1978 \$10,830,000 TRA Water Issue due in installments of \$60,000 to \$705,000 through 2006, interest rate from 4.35% to 4.61%	\$ 1,945,000	695,000	89,664	784,664
1996 \$3,905,000 TRA Water Issue due in installments of \$125,000 to \$300,000 through 2016, interest rate from 4.70% to 5.30%	2,925,000	165,000	149,318	314,318
1997 \$3,120,000 TRA Water Issue due in installments of \$90,000 to \$240,000 through 2018, interest rate from 4.70% to 5.30%	2,530,000	115,000	129,620	244,620
1999 \$9,260,000 TRA Water Issue due in installments of \$245,000 to \$785,000 through 2020, interest rate from 5.40% to 6.50%	8,480,000	295,000	538,008	833,008
<b>Total Contract Debt</b>	<b>\$ 15,880,000</b>	<b>1,270,000</b>	<b>906,610</b>	<b>2,176,610</b>

<i>Elkins Area Debt</i>	Current Outstanding Balance	Debt Service Requirement FY 2003-04		
		Principal	Interest	Total
1973 Series \$535,000 (split payment) due in installments of \$25,000 to \$60,000 through 2006, interest rate from 6.50% to 6.70%	\$ 51,000	16,500	2,864	19,364
1993 Series \$2,610,000 (split payment) due in installments of \$65,000 to \$345,000 through 2007, interest rate from 3.50% to 6.70%	247,500	103,500	11,745	115,245
<b>Total Elkins Area Debt</b>	<b>\$ 298,500</b>	<b>120,000</b>	<b>14,609</b>	<b>134,609</b>

<b>Total Water Fund</b>	<b>\$</b>	<b><u>16,988,500</u></b>	<b><u>1,390,000</u></b>	<b><u>921,219</u></b>	<b><u>2,311,219</u></b>
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## Summary of All Municipal Debt

### Wastewater Fund

<i>Revenue Bond</i>	Current Outstanding Balance	Debt Service Requirement FY 2003-04		
		Principal	Interest	Total
1997 \$14,395,000 Water/Wastewater Bonds due in installments of \$475,000 to \$1,075,000 through 2016, interest rate from 2.75% to 4.55%	\$ 10,675,000	620,000	450,150	1,070,150
2002 \$7,255,000 Wastewater Bonds due in installments of 80,000 to 535,000 through 2022, interest rate from 4.50% to 5.00%	7,175,000	260,000	323,928	583,928
<b>Total Bond</b>	<b>\$ 17,850,000</b>	<b>880,000</b>	<b>774,078</b>	<b>1,654,078</b>
<i>Contract Debt</i>	Current Outstanding Balance	Debt Service Requirement FY 2003-04		
		Principal	Interest	Total
1980 \$1,435,000 TRA Sewer Issue due in installments of \$5,000 to \$120,000 through 2004, interest rate of 5.6%	\$ 200,000	115,000	11,200	126,200
1992 \$2,205,000 TRA Sewer (Refunding) Issue due in installments of \$85,000 to \$245,000 through 2006, interest rate from 3.2% to 5.35%	665,000	200,000	41,563	241,563
2003 \$3,125,000 TRA Sewer (refunding of series 1993) due in installments of \$240,000 to \$375,000 through 2013, interest rate from 3.50% to 4.75%	3,125,000	240,000	150,357	390,357
<b>Total Contract Debt</b>	<b>\$ 3,990,000</b>	<b>555,000</b>	<b>203,120</b>	<b>758,120</b>
<i>Elkins Area Debt</i>	Current Outstanding Balance	Debt Service Requirement FY 2003-04		
		Principal	Interest	Total
1973 Series \$535,000 (split payment) due in installments of \$25,000 to \$60,000 through 2006, interest rate from 6.50% to 6.70%	\$ 119,000	38,500	6,683	45,183
1993 Series \$2,610,000 (split payment) due in installments of \$65,000 to \$345,000 through 2007, interest rate from 3.50% to 6.00%	577,500	241,500	27,405	268,905
<b>Total Elkins Area Debt</b>	<b>\$ 696,500</b>	<b>280,000</b>	<b>34,088</b>	<b>314,088</b>
<b>Total Wastewater Fund</b>	<b>\$ <u>22,536,500</u></b>	<b><u>1,715,000</u></b>	<b><u>1,011,286</u></b>	<b><u>2,726,286</u></b>
<b>Total Water and Wastewater Funds</b>	<b>\$ 39,525,000</b>	<b>3,105,000</b>	<b>1,932,505</b>	<b>5,037,505</b>

# Debt

## Summary of All Municipal Debt

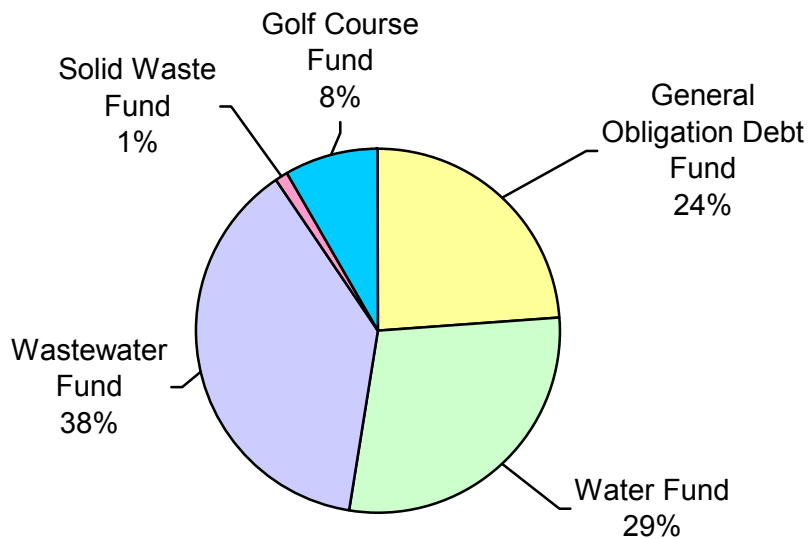
### Solid Waste Fund

Purpose Currently Outstanding	Date Issued	Maturity Date	Interest Rate	Current Balance	Debt Service Requirement FY 2003-04		
					Principal	Interest	Total
Solid Waste Disposal	07/01/93	10/01/08	3.0-5.6%	\$ 555,000	80,000	27,592	107,592
Total Solid Waste Fund				\$ 555,000	80,000	27,592	107,592

### Golf Course Fund

Purpose Currently Outstanding	Date Issued	Maturity Date	Interest Rate	Current Balance	Debt Service Requirement FY 2003-04		
					Principal	Interest	Total
Golf Course	11/15/01	08/15/32	4.75-6.0%	\$ 5,000,000	75,000	251,580	326,580
Total Golf Course Fund				\$ 5,000,000	75,000	251,580	326,580

### Total Municipal Debt by Fund



# Debt

## Computation of Legal Debt Margin

	October 1, 2003	
Assessed Value less Exemptions:	\$	819,872,577
Debt Limit 10 Percent of Assessed Value	\$	81,987,258
Amount of Debt Applicable to Debt Limit:		
General Obligation Debt:		
Street Improvement Bonds	\$	1,700,000
1998 Certificate of Obligation - Street Arterials		7,355,000
1993 Combination Tax and Revenue Certificates of Obligation - Solid Waste Fund		555,000
Tax and Hotel Occupancy Tax Surplus Revenue Certificates of Obligations		65,000
2000 Combination Tax & Revenue Certificate of Obligation - Street Arterial		4,965,000
2001 Certificate of Obligation - Golf Course		5,000,000
Elkins Lake MUD WW & SS Comb. U/L Tax & Revenue Bonds – Series 1973		170,000
Elkins Lake MUD WW & SS Comb. U/L Tax & Revenue Bonds – Series 1993		825,000
TRA Contract Revenue Bonds, Refunding Series 2003	\$	3,125,000
		\$ 23,760,000
Less: Self-Supporting Debt		
1993 Combination Tax and Revenue Certificates of Obligation – Sanitation Fund	\$	555,000
Tax and Hotel Occupancy Tax Surplus Revenue Certificates of Obligation		65,000
Elkins Lake MUD WW & SS Comb. U/L Tax and Revenue Bonds – Series 1973		170,000
Elkins Lake MUD WW & SS Comb. U/L Tax Refunding Bonds – Series 1993		825,000
TRA Contract Revenue Bonds Refunding, Series 2003 Golf Course, Series 2001		3,125,000
		\$ 4,740,000
Net General Obligation Debt Payable from Ad Valorem Taxes	\$	19,020,000
Interest & Sinking Fund Balance as of September 30		503,054
Total Net General Obligation Debt Payable from Ad Valorem Taxes		18,516,946
Ratio of Net General Obligation Debt to Taxable Assessed Valuation		2.26%

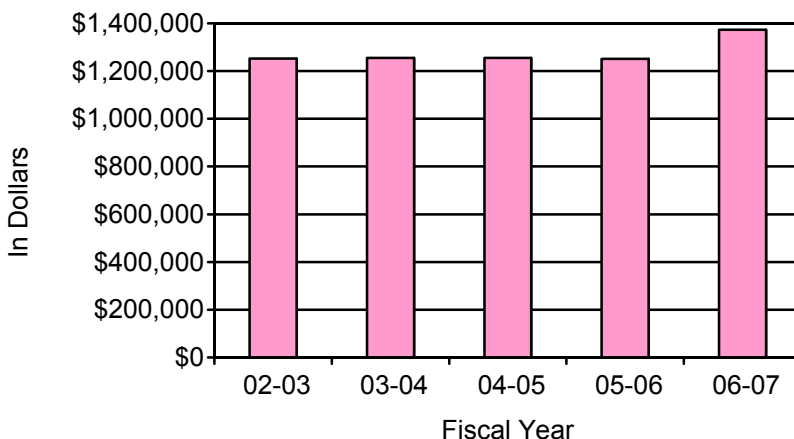
## General Obligation Debt

Debt Payable from Ad Valorem Taxes:

The City's total outstanding debt, payable from ad valorem taxes at October 1, 2003, is \$14,020,000, approximately 22.6% of the allowable debt. In FY 1993-94, the City issued a \$500,000 certificate of obligation for construction of a Visitors Center on Interstate 45. This certificate of obligation will be paid off in FY 2003-04 and is paid from revenues generated from a hotel/motel tax increase from 4% to 7%.

Of the \$14,020,000, General Obligation Debt, \$12,350,000 (88.1%) is for engineering and construction of arterial streets that provide a north-south street that parallels Interstate 45, beginning at West Hill Drive on Hwy 30 and connecting with Interstate 45 at the Goree overpass. A second component of the program extended Willow Street north-south from Sam Houston Avenue to Bowers Blvd. The arterials will open property to development in a growing commercial area of the city.

*The graph at the right depicts General Obligation Debt Service Requirements through Fiscal Year 2006-07*



### Future Outlook - General Obligation Debt Service Fund

The City's legal debt limit is 10% of assessed value. Based on current assessed value, the legal debt limit is \$81,987,258. Council expects to be able to meet current outstanding debt payments with the 42.5¢ per \$100 assessed tax rate. The City is very comfortable with its debt structure and foresees no problem in meeting any debt obligations. The City plans to issue debt in FY 2003-04 in the amount of \$1,200,000. The City will use the proceeds to build a fire station and to make improvements to two existing fire stations.

### WATER AND WASTEWATER FUNDS - COMBINED

Revenue Bond covenants require that net revenues of the combined water and wastewater utilities equal to at least one and one-half times the average annual requirements for the payment of principal and interest on the City revenue bonds. The City has at all times met this requirement. Contract debt with the Trinity River Authority (TRA) is considered an operating expense. Debt payments comprise approximately 35% of the total Water and Wastewater combined budget.

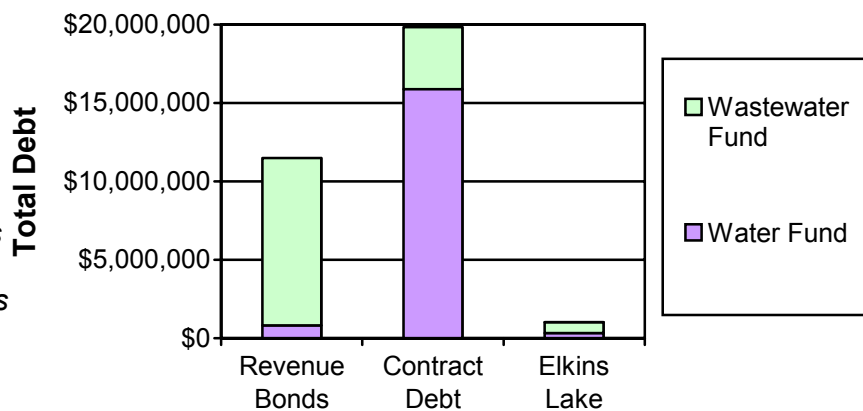


# Debt

## Water and Wastewater Funds' Combined Debt:

		<u>REVENUE BONDS</u>	<u>CONTRACT DEBT</u>	<u>ELKINS LAKE</u>	<u>TOTAL</u>
16,988,500	Water Fund	\$ 810,000	15,880,000	298,500	
	Wastewater Fund	<u>17,850,000</u>	<u>3,990,000</u>	<u>696,500</u>	<u>22,536,500</u>
	Total	<u>\$ 18,660,000</u>	<u>19,870,000</u>	<u>995,000</u>	<u>39,525,000</u>

The graph at the right depicts the breakdown of debt in the Water and Wastewater Funds



## Water Fund

Debt payments comprise approximately 33% of the total Water Fund budget. Debt in the Water Fund is comprised of several categories: 1) Revenue Bonds issued by the City in 1991 and 1992; 2) debt assumed by the City when the Elkins Lake Municipal Utility District was annexed into the City; and 3) contract debt with the TRA on the surface water treatment plant and water distribution lines to serve TDCJ units.

Contract debt with the Trinity River Authority includes debt issued in 1996 used to provide water to the Ellis Unit, Estelle Unit, and the Medical Facility. To deliver water to these units required construction of pumping, metering, and pipeline facilities. TDCJ pays a monthly minimum service charge equal to the amount necessary to amortize the debt and purchase water from the City at the rate that the City pays TRA (currently \$1.35/100 gallons). These rates are currently being reviewed for possible change. In 1997, the City issued debt through TRA for improvements to the water treatment plant including an additional clarifier, modifying two existing clarifiers and modifying existing filters. In early 1999, the City issued debt for expansion of the water plant to serve Tenaska. This debt will be fully paid by Tenaska, as part of a monthly minimum charge.

The City has authorized TRA to contract with Allan Plummer & Assoc. to prepare a preliminary engineering study for the expansion of the surface water treatment plant from 6 MGD (million gallons per day) to 12 MGD. Major decisions are on the horizon regarding development of both water supply and production facilities to insure Huntsville's water needs for the future. This

preliminary study is the first part of fact finding data that will be relevant in the decision making process.

## **Wastewater Fund**

Debt payments comprise approximately 38% of the total Wastewater Fund budget. Debt in the Wastewater Fund is comprised of several categories: 1) Revenue Bonds issued in 1997 and 2002; 2) debt assumed by the City when the Elkins Lake Municipal Utility District was annexed into the City; and 3) contract debt with the Trinity River Authority (TRA) for a financing agreement for sewer lateral lines, and for work done at the wastewater plants as a result of U.S. Environmental Protection Agency (USEPA) mandates.

In 1997 the City issued revenue bonds in the amount of \$14,395,000 for construction of a third wastewater treatment plant and to provide sewer service to an area that currently does not have sewer service available. The project is anticipated to be completed by late 2002. In 2002 the City issued revenue bonds for 7,255,000 for expansion of sewer service to areas near the new wastewater treatment plant and extension of wastewater lines to unserved areas including the Highway 75 South area. The issue will pay for wastewater capital improvements planned for the next two years. A rate increase was needed to fund this debt.

## **Solid Waste Fund**

Total outstanding debt in the Solid Waste Fund is \$555,000. In 1993, the City issued \$1,600,000 in certificates of obligation to finance the closing of the City landfill, construction of a transfer station, purchase of equipment for use in transferring the waste and the related engineering costs of the change. The balance of the debt is for equipment purchased prior to creation of the equipment replacement funds. No future debt issues are planned.

## **Golf Course Fund**

In November 2001, debt in the amount of \$5,000,000 was issued for construction of a golf course. The debt will be paid for with ad valorem taxes.



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# Debt

## General Obligation Debt Revenue Bonds - Debt Service Requirements to Maturity

Fiscal Year	Outstanding Beginning	Maturities		
		Principal	Interest	Total
2003-04	14,085,000	540,000	714,396	1,254,396
2004-05	13,480,000	570,000	684,115	1,254,115
2005-06	12,910,000	605,000	646,071	1,251,071
2006-07	12,305,000	650,000	605,553	1,255,553
2007-08	11,655,000	690,000	563,565	1,253,565
2008-09	10,965,000	730,000	526,174	1,256,174
2009-10	10,235,000	770,000	489,814	1,259,814
2010-11	9,465,000	810,000	453,626	1,263,626
2011-12	8,655,000	855,000	414,886	1,269,886
2012-13	7,800,000	895,000	373,342	1,268,342
2013-14	6,905,000	940,000	329,289	1,269,289
2014-15	5,965,000	990,000	282,831	1,272,831
2015-16	4,975,000	1,040,000	233,306	1,273,306
2016-17	3,935,000	1,100,000	180,372	1,280,372
2017-18	2,835,000	1,155,000	124,009	1,279,009
2018-19	1,680,000	1,220,000	64,369	1,284,369
2019-20	460,000	460,000	25,300	485,300
<b>Total</b>	<b>\$</b>	<b>14,020,000</b>	<b>6,711,018</b>	<b>20,731,018</b>

# Debt

HOTEL/MOTEL TAX			TOTAL		
PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
65,000	3,900	68,900	605,000	718,296	1,323,296
-	-	-	570,000	684,115	1,254,115
-	-	-	605,000	646,071	1,251,071
-	-	-	650,000	605,553	1,255,553
-	-	-	690,000	563,565	1,253,565
-	-	-	730,000	526,174	1,256,174
-	-	-	770,000	489,814	1,259,814
-	-	-	810,000	453,626	1,263,626
-	-	-	855,000	414,886	1,269,886
-	-	-	895,000	373,342	1,268,342
-	-	-	940,000	329,289	1,269,289
-	-	-	990,000	282,831	1,272,831
-	-	-	1,040,000	233,306	1,273,306
-	-	-	1,100,000	180,372	1,280,372
-	-	-	1,155,000	124,009	1,279,009
-	-	-	1,220,000	64,369	1,284,369
-	-	-	460,000	25,300	485,300
<b>65,000</b>	<b>3,900</b>	<b>68,900</b>	<b>14,085,000</b>	<b>6,714,918</b>	<b>20,799,918</b>

## Water Fund Debt Service Requirements to Maturity

Fiscal Year	Revenue Bond	Elkins Area	Subtotal	Contract Water	Total
2003-04	434,270	134,609	568,879	2,176,611	2,745,490
2004-05	458,810	104,014	562,824	2,149,778	2,712,602
2005-06	-	54,483	54,483	1,960,838	2,015,321
2006-07	-	32,445	32,445	1,397,176	1,429,621
2007-08	-	-	-	1,401,101	1,401,101
2008-09	-	-	-	1,397,256	1,397,256
2009-10	-	-	-	1,400,806	1,400,806
2010-11	-	-	-	1,404,381	1,404,381
2011-12	-	-	-	1,404,591	1,404,591
2012-13	-	-	-	1,401,665	1,401,665
2013-14	-	-	-	1,395,520	1,395,520
2014-15	-	-	-	1,401,095	1,401,095
2015-16	-	-	-	1,402,790	1,402,790
2016-17	-	-	-	1,085,545	1,085,545
2017-18	-	-	-	1,086,370	1,086,370
2018-19	-	-	-	833,800	833,800
2019-20	-	-	-	836,025	836,025
<b>Total</b>	<b>\$ 893,080</b>	<b>325,551</b>	<b>1,218,631</b>	<b>24,135,348</b>	<b>25,353,979</b>

## Water Fund Revenue Bonds - Debt Service Requirements to Maturity

Fiscal Year	Outstanding Beginning	Maturities		Total
		Principal	Interest	
2003-04	810,000	380,000	54,270	434,270
2004-05	430,000	430,000	28,810	458,810
<b>Total</b>		<b>\$ 810,000</b>	<b>83,080</b>	<b>893,080</b>

# Debt

## Water Fund Elkins Area Debt - Debt Service Requirements to Maturity

Fiscal Year	Outstanding Beginning	Maturities		Total
		Principal	Interest	
2003-04	298,500	120,000	14,609	134,609
2004-05	178,500	96,000	8,014	104,014
2005-06	82,500	51,000	3,483	54,483
2006-07	31,500	31,500	945	32,445
<b>Total</b>	<b>\$</b>	<b>298,500</b>	<b>27,051</b>	<b>325,551</b>



## Water Fund Contract Debt - Debt Service Requirements to Maturity

<b>Fiscal Year</b>	<b>1978 Issue</b>	<b>1996 Issue</b>	<b>1997 Issue</b>	<b>1999 Issue</b>	<b>Total</b>
2003-04	784,665	314,318	244,620	833,008	2,176,611
2004-05	762,625	311,893	244,215	831,045	2,149,778
2005-06	570,125	314,073	243,575	833,065	1,960,838
2006-07		315,613	247,638	833,925	1,397,176
2007-08		316,493	246,158	838,450	1,401,101
2008-09		316,493	244,438	836,325	1,397,256
2009-10		315,993	247,188	837,625	1,400,806
2010-11		314,773	249,283	840,325	1,404,381
2011-12		317,813	250,703	836,075	1,404,591
2012-13		319,950	246,515	835,200	1,401,665
2013-14		316,170	246,975	832,375	1,395,520
2014-15		316,590	251,905	832,600	1,401,095
2015-16		316,200	251,040	835,550	1,402,790
2016-17			249,645	835,900	1,085,545
2017-18			252,720	833,650	1,086,370
2018-19				833,800	833,800
2019-20				836,025	836,025
<b>Total</b>	<b>\$ 2,117,415</b>	<b>4,106,372</b>	<b>3,716,618</b>	<b>14,194,943</b>	<b>24,135,348</b>

# Debt

## Water Fund Contract Debt - Debt Service Requirements to Maturity

Fiscal Year	Outstanding Beginning	Maturities		Total
		Principal	Interest	
2003-04	15,880,000	1,270,000	906,611	2,176,611
2004-05	14,610,000	1,305,000	844,778	2,149,778
2005-06	13,305,000	1,180,000	780,838	1,960,838
2006-07	12,125,000	675,000	722,176	1,397,176
2007-08	11,450,000	715,000	686,101	1,401,101
2008-09	10,735,000	750,000	647,256	1,397,256
2009-10	9,985,000	795,000	605,806	1,400,806
2010-11	9,190,000	845,000	559,381	1,404,381
2011-12	8,345,000	895,000	509,591	1,404,591
2012-13	7,450,000	945,000	456,665	1,401,665
2013-14	6,505,000	995,000	400,520	1,395,520
2014-15	5,510,000	1,060,000	341,095	1,401,095
2015-16	4,450,000	1,125,000	277,790	1,402,790
2016-17	3,325,000	875,000	210,545	1,085,545
2017-18	2,450,000	930,000	156,370	1,086,370
2018-19	1,520,000	735,000	98,800	833,800
2019-20	785,000	785,000	51,025	836,025
<b>Total</b>		<b>\$ 15,880,000</b>	<b>8,255,348</b>	<b>24,135,348</b>

# Debt

## Wastewater Fund Debt Service Requirements to Maturity

Fiscal Year	Revenue Bond	Elkins Area	Subtotal	Contract Wastewater	Total
2003-04	1,654,078	314,088	1,968,166	768,908	2,737,074
2004-05	1,654,748	242,699	1,897,447	743,328	2,640,775
2005-06	1,653,411	127,127	1,780,538	667,196	2,447,734
2006-07	1,655,016	75,705	1,730,721	408,248	2,138,969
2007-08	1,659,316	-	1,659,316	408,570	2,067,886
2008-09	1,666,048	-	1,666,048	407,970	2,074,018
2009-10	1,664,917	-	1,664,917	406,433	2,071,350
2010-11	1,671,893	-	1,671,893	408,943	2,080,836
2011-12	1,676,958	-	1,676,958	410,393	2,087,351
2012-13	1,679,260	-	1,679,260	405,598	2,084,858
2013-14	1,683,740	-	1,683,740	-	1,683,740
2014-15	1,684,583	-	1,684,583	-	1,684,583
2015-16	1,696,697	-	1,696,697	-	1,696,697
2016-17	569,524	-	569,524	-	569,524
2017-18	569,530	-	569,530	-	569,530
2018-19	568,604	-	568,604	-	568,604
2019-20	566,750	-	566,750	-	566,750
2020-21	562,250	-	562,250	-	562,250
2021-22	561,750	-	561,750	-	561,750
<b>Total</b>	<b>\$ 25,099,073</b>	<b>759,619</b>	<b>25,858,692</b>	<b>5,035,587</b>	<b>30,894,279</b>

# Debt

## Wastewater Fund Revenue Bonds - Debt Service Requirements to Maturity

Fiscal Year	Outstanding Beginning	Maturities		
		Principal	Interest	Total
2003-04	17,850,000	880,000	774,077	1,654,077
2004-05	16,970,000	915,000	739,747	1,654,747
2005-06	16,055,000	950,000	703,410	1,653,410
2006-07	15,105,000	990,000	665,015	1,655,015
2007-08	14,118,000	1,035,000	624,315	1,659,315
2008-09	13,080,000	1,085,000	581,047	1,666,047
2009-10	11,995,000	1,130,000	534,918	1,664,918
2010-11	10,865,000	1,185,000	486,893	1,671,893
2011-12	9,680,000	1,240,000	436,958	1,676,958
2012-13	8,440,000	1,295,000	384,260	1,679,260
2013-14	7,145,000	1,355,000	328,740	1,683,740
2014-15	5,790,000	1,415,000	269,583	1,684,583
2015-16	4,378,000	1,490,000	206,698	1,696,698
2016-17	2,885,000	430,000	139,524	569,524
2017-18	2,455,000	450,000	119,530	569,530
2018-19	2,005,000	470,000	98,605	568,605
2019-20	1,535,000	490,000	76,750	566,750
2020-21	1,045,000	510,000	52,250	562,250
2021-22	535,000	535,000	26,750	561,750
<b>Total</b>		<b>\$ 17,850,000</b>	<b>7,249,070</b>	<b>25,099,070</b>

# Debt

## Wastewater Fund Elkins Area Debt - Debt Service Requirements to Maturity

Fiscal Year	Outstanding Beginning	Maturities		
		Principal	Interest	Total
2003-04	696,500	280,000	34,088	314,088
2004-05	416,500	224,000	18,699	242,699
2005-06	192,500	119,000	8,127	127,127
2006-07	73,500	73,500	2,205	75,705
<b>Total</b>		<b>\$ 696,500</b>	<b>63,119</b>	<b>759,619</b>

# Debt

## Wastewater Fund Contract Debt - Debt Service Requirements to Maturity

<b>Fiscal Year</b>	<b>1980 TRA</b>	<b>1982 TRA</b>	<b>1993 TWDB</b>	<b>Total</b>
2003-04	126,200	241,563	401,145	768,908
2004-05	89,760	249,063	404,505	743,328
2005-06	-	260,313	406,883	667,196
2006-07	-	-	408,248	408,248
2007-08	-	-	408,570	408,570
2008-09	-	-	407,970	407,970
2009-10	-	-	406,433	406,433
2010-11	-	-	408,943	408,943
2011-12	-	-	410,393	410,393
2012-13	-	-	405,598	405,598
<b>Total</b>	<b>\$ 215,960</b>	<b>750,939</b>	<b>4,068,688</b>	<b>5,035,587</b>

# Debt

## Wastewater Fund Contract Debt - Debt Service Requirements to Maturity

Fiscal Year	Outstanding Beginning	Maturities		
		Principal	Interest	Total
2003-04	3,965,000	555,000	213,908	768,908
2004-05	3,410,000	560,000	183,328	743,328
2005-06	2,850,000	515,000	152,196	667,196
2006-07	2,335,000	285,000	123,248	408,248
2007-08	2,050,000	300,000	108,570	408,570
2008-09	1,750,000	315,000	92,970	407,970
2009-10	1,435,000	330,000	76,433	406,433
2010-11	1,105,000	350,000	58,943	408,943
2011-12	755,000	370,000	40,393	410,393
2012-13	385,000	385,000	20,598	405,598
<b>Total</b>		<b>\$ 3,965,000</b>	<b>1,070,587</b>	<b>5,035,587</b>

## Golf Course Fund Debt Service Requirements to Maturity

Fiscal Year	Outstanding Beginning	Maturities		Total
		Principal	Interest	
2003-04	5,000,000	75,000	251,580	326,580
2004-05	4,925,000	80,000	247,080	327,080
2005-06	4,845,000	80,000	242,280	322,280
2006-07	4,765,000	85,000	237,480	322,480
2007-08	4,680,000	90,000	232,380	322,380
2008-09	4,590,000	95,000	226,980	321,980
2009-10	4,495,000	100,000	221,280	321,280
2010-11	4,395,000	110,000	215,280	325,280
2011-12	4,285,000	115,000	208,680	323,680
2012-13	4,170,000	120,000	203,965	323,965
2013-14	4,050,000	125,000	198,925	323,925
2014-15	3,925,000	135,000	193,487	328,487
2015-16	3,790,000	140,000	187,413	327,413
2016-17	3,650,000	150,000	180,972	330,972
2017-18	3,500,000	155,000	173,923	328,923
2018-19	3,345,000	165,000	166,560	331,560
2019-20	3,180,000	175,000	158,640	333,640
2020-21	3,005,000	185,000	150,065	335,065
2021-22	2,820,000	195,000	141,000	336,000
2022-23	2,625,000	205,000	131,250	336,250
2023-24	2,420,000	215,000	121,000	336,000
2024-25	2,205,000	225,000	110,250	335,250
2025-26	1,980,000	240,000	99,000	339,000
2026-27	1,740,000	255,000	87,000	342,000
2027-28	1,485,000	265,000	74,250	339,250
2028-29	1,220,000	280,000	61,000	341,000
2029-30	940,000	295,000	47,000	342,000
2030-31	645,000	315,000	32,250	347,250
2031-32	330,000	330,000	16,500	346,500
<b>Total</b>	<b>\$</b>	<b>5,000,000</b>	<b>4,617,470</b>	<b>9,617,470</b>



## Bond Debt Payment Schedule

Bond Description: Huntsville 1988 Street Improvement \$2,000,000 Dated 1988

Issue Date: 10-01-1988

Maturity Date: 10-01-2003

<b>Scheduled Payment Date</b>	<b>Actual Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
10-01-2003	10-01-2003	\$ 250,000	7,500	257,500
<b>Total</b>		<b>\$ 250,000</b>	<b>7,500</b>	<b>257,500</b>

## Bond Debt Payment Schedule

Bond Description: Huntsville 1991 Street Improvement \$2,500,000 Dated 1991

Issue Date: 04-01-1991

Maturity Date: 10-01-2007

<b>Scheduled Payment Date</b>	<b>Actual Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
10-01-2003	10-01-2003	\$ 150,000	47,031	197,031
04-01-2004	04-01-2004	-	42,250	42,250
10-01-2004	10-01-2004	150,000	42,250	192,250
04-01-2005	04-01-2005	-	37,375	37,375
10-01-2005	10-03-2005	350,000	37,375	387,375
04-01-2006	04-03-2006	-	26,000	26,000
10-01-2006	10-02-2006	400,000	26,000	426,000
04-01-2007	04-02-2007	-	13,000	13,000
10-01-2007	10-01-2007	400,000	13,000	413,000
<b>Total</b>		<b>\$ 1,450,000</b>	<b>284,281</b>	<b>1,734,281</b>

# Debt

## Debt Payment Schedule

Bond Description:     Huntsville Tax and Hotel Occupancy Tax Surplus (Visitor Center), \$500,000,  
Dated 09-30-1994

Issue Date:            09-30-1994

Maturity Date:        08-15-2004

<b>Scheduled Payment Date</b>	<b>Actual Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
02-15-2004	02-15-2004	\$ -	1,950	1,950
08-15-2004	08-16-2004	65,000	1,950	66,950
<b>Total</b>		<b>\$ 65,000</b>	<b>3,900</b>	<b>68,900</b>

# Debt

## Debt Payment Schedule

Bond Description: Huntsville, Tax, Waterworks, Sewer System Rev. C.O. 1998, Street Arterials, \$7,425,000 Dated 12-15-1998

Issue Date: 01-27-1999

Maturity Date: 02-15-2019

Scheduled Payment Date	Actual Payment Date	Principal	Interest	Total
02-15-2004	02-15-2004	\$ 115,000	178,109	293,109
08-15-2004	08-16-2004	-	174,516	174,516
02-15-2005	02-15-2005	265,000	174,516	439,516
08-15-2005	08-15-2005	-	166,234	166,234
02-15-2006	02-15-2006	110,000	166,234	276,234
08-15-2006	08-15-2006	-	162,797	162,797
02-15-2007	02-15-2007	105,000	162,797	267,797
08-15-2007	08-15-2007	-	159,516	159,516
02-15-2008	02-15-2008	105,000	159,516	264,516
08-15-2008	08-15-2008	-	156,235	156,235
02-15-2009	02-15-2009	395,000	156,235	551,235
08-15-2009	08-17-2009	-	147,149	147,149
02-15-2010	02-15-2010	430,000	147,149	577,149
08-15-2010	08-16-2010	-	137,797	137,797
02-15-2011	02-15-2011	465,000	137,797	602,797
08-15-2011	08-15-2011	-	127,451	127,451
02-15-2012	02-15-2012	505,000	127,451	632,451
08-15-2012	08-15-2012	-	115,962	115,962
02-15-2013	02-15-2013	540,000	115,962	655,962
08-15-2013	08-15-2013	-	103,407	103,407
02-15-2014	02-15-2014	585,000	103,407	688,407
08-15-2014	08-15-2014	-	89,660	89,660
02-15-2015	02-15-2015	615,000	89,660	704,660
08-15-2015	08-17-2015	-	75,053	75,053
02-15-2016	02-15-2016	665,000	75,053	740,053
08-15-2016	08-15-2016	-	59,259	59,259
02-15-2017	02-15-2017	735,000	59,259	794,259
08-15-2017	08-15-2017	-	41,619	41,619
02-15-2018	02-15-2018	815,000	41,619	856,619
08-15-2018	08-15-2018	-	22,059	22,059
02-15-2019	02-15-2019	905,000	22,059	927,059
<b>Total</b>		<b>\$ 7,355,000</b>	<b>3,655,537</b>	<b>11,010,537</b>

# Debt

## Debt Payment Schedule

Bond Description: Huntsville CO Series 2000, \$5,000,000, dated 11-15-2000

Issue Date: 12-21-2000

Maturity Date: 08-15-2020

Trustee Account: Wells Fargo Minneapolis: 6355060501

Scheduled Payment Date	Actual Payment Date	Principal	Interest	Total
02-15-2004	02-15-2004	\$ -	132,495	132,495
08-15-2004	08-16-2004	25,000	132,495	157,495
02-15-2005	02-15-2005	-	131,870	131,870
08-15-2005	08-15-2005	155,000	131,870	286,870
02-15-2006	02-15-2006	-	126,833	126,833
08-15-2006	08-15-2006	145,000	126,833	271,833
02-15-2007	02-15-2007	-	122,120	122,120
08-15-2007	08-15-2007	145,000	122,120	267,120
02-15-2008	02-15-2008	-	117,407	117,407
08-15-2008	08-15-2008	185,000	117,407	302,407
02-15-2009	02-15-2009	-	111,395	111,395
08-15-2009	08-17-2009	335,000	111,395	446,395
02-15-2010	02-15-2010	-	102,434	102,434
08-15-2010	08-16-2010	340,000	102,434	442,434
02-15-2011	02-15-2011	-	94,189	94,189
08-15-2011	08-15-2011	345,000	94,189	439,189
02-15-2012	02-15-2012	-	85,737	85,737
08-15-2012	08-15-2012	350,000	85,736	435,736
02-15-2013	02-15-2013	-	76,986	76,986
08-15-2013	08-15-2013	355,000	76,986	431,986
02-15-2014	02-15-2014	-	68,111	68,111
08-15-2014	08-15-2014	355,000	68,111	423,111
02-15-2015	02-15-2015	-	59,059	59,059
08-15-2015	08-17-2015	375,000	59,059	434,059
02-15-2016	02-15-2016	-	49,496	49,496
08-15-2016	08-15-2016	375,000	49,496	424,496
02-15-2017	02-15-2017	-	39,746	39,746
08-15-2017	08-15-2017	365,000	39,746	404,746
02-15-2018	02-15-2018	-	30,165	30,165
08-15-2018	08-15-2018	340,000	30,165	370,165
02-15-2019	02-15-2019	-	21,155	21,155
08-15-2019	08-15-2019	315,000	21,155	336,155
02-15-2020	01-14-2020	-	12,650	12,650
08-15-2020	08-14-2020	460,000	12,650	472,650
<b>Total</b>		<b>\$ 4,965,000</b>	<b>2,763,695</b>	<b>7,728,695</b>

# Debt

## Bond Debt Payment Schedule

Bond Description: Huntsville 1991 Water & Sewer Bond, \$1,700,000, Dated 07-01-1991, (Water Fund)

Issue Date: 07-01-1991

Maturity Date: 07-01-2005

<b>Scheduled Payment Date</b>	<b>Actual Payment Date</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
01-01-2004	01-01-2004	\$	-	27,135	27,135
07-01-2004	07-01-2004		380,000	27,135	407,135
01-01-2005	01-03-2005		-	14,405	14,405
07-01-2005	07-01-2005		430,000	14,405	444,405
<b>Total</b>		<b>\$</b>	<b>810,000</b>	<b>83,080</b>	<b>893,080</b>

*Note: Debt was defeased on November 15, 2002*

# Debt

## Debt Payment Schedule

Bond Description: Trinity River Authority Contract Revenue Bonds Series 1978, \$10,830,000 (Water Fund)

Issue Date: 1978

Maturity Date: Serially July 10, 1980, through July 10, 2006

<b>Scheduled Payment Date</b>	<b>Actual Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
02-15-2004	02-15-2004	\$ -	44,832	44,832
08-15-2004	08-15-2004	695,000	44,832	739,832
02-15-2005	02-15-2005	-	28,813	28,813
08-15-2005	08-15-2005	705,000	28,813	733,813
02-15-2006	02-15-2006	-	12,562	12,562
08-15-2006	08-15-2006	545,000	12,562	557,562
<b>Total</b>		<b>\$ 1,945,000</b>	<b>172,414</b>	<b>2,117,414</b>

# Debt

## Debt Payment Schedule

Bond Description: Trinity River Authority Contract Bonds Series 1996, \$3,905,000 (Water Fund)

Issue Date: 1996

Maturity Date: Serially November 30, 2002 through November 30, 2016

Scheduled Payment Date	Actual Payment Date	Principal	Interest	Total
02-15-2004	02-15-2004	\$ -	74,659	74,659
08-15-2004	08-15-2004	165,000	74,659	239,659
02-15-2005	02-15-2005	-	70,946	70,946
08-15-2005	08-15-2005	170,000	70,946	240,946
02-15-2006	02-15-2006	-	67,036	67,036
08-15-2006	08-15-2006	180,000	67,037	247,037
02-15-2007	02-15-2007	-	62,806	62,806
08-15-2007	08-15-2007	190,000	62,806	252,806
02-15-2008	02-15-2008	-	58,246	58,246
08-15-2008	08-15-2008	200,000	58,247	258,247
02-15-2009	02-15-2009	-	53,246	53,246
08-15-2009	08-15-2009	210,000	53,246	263,246
02-15-2010	02-15-2010	-	47,996	47,996
08-15-2010	08-15-2010	220,000	47,997	267,997
02-15-2011	02-15-2011	-	42,386	42,386
08-15-2011	08-15-2011	230,000	42,386	272,386
02-15-2012	02-15-2012	-	36,406	36,406
08-15-2012	08-15-2012	245,000	36,407	281,407
02-15-2013	02-15-2013	-	29,975	29,975
08-15-2013	08-15-2013	260,000	29,975	289,975
02-15-2014	02-15-2014	-	23,085	23,085
08-15-2014	08-15-2014	270,000	23,085	293,085
02-15-2015	02-15-2015	-	15,795	15,795
08-15-2015	08-17-2015	285,000	15,795	300,795
02-15-2016	02-15-2016	-	8,100	8,100
08-15-2016	08-15-2016	300,000	8,100	308,100
<b>Total</b>		<b>\$ 2,925,000</b>	<b>1,181,368</b>	<b>4,106,368</b>



# Debt

## Debt Payment Schedule

Bond Description: Trinity River Authority Contract Revenue Bonds Series 1997, \$3,120,000 (Water Fund)

Issue Date: 1997

Maturity Date: Serially August 1, 1998 through August 1, 2018

Scheduled Payment Date	Actual Payment Date	Principal	Interest	Total
02-15-2004	02-15-2004	\$ -	64,810	64,810
08-15-2004	08-15-2004	115,000	64,810	179,810
02-15-2005	02-15-2005	-	62,107	62,107
08-15-2005	08-15-2005	120,000	62,108	182,108
02-15-2006	02-15-2006	-	59,287	59,287
08-15-2006	08-15-2006	125,000	59,288	184,288
02-15-2007	02-15-2007	-	56,319	56,319
08-15-2007	08-15-2007	135,000	56,319	191,319
02-15-2008	02-15-2008	-	53,079	53,079
08-15-2008	08-15-2008	140,000	53,079	193,079
02-15-2009	02-15-2009	-	49,719	49,719
08-15-2009	08-15-2009	145,000	49,719	194,719
02-15-2010	02-15-2010	-	46,093	46,093
08-15-2010	08-15-2010	155,000	46,093	201,093
02-15-2011	02-15-2011	-	42,141	42,141
08-15-2011	08-15-2011	165,000	42,141	207,141
02-15-2012	02-15-2012	-	37,851	37,851
08-15-2012	08-15-2012	175,000	37,851	212,851
02-15-2013	02-15-2013	-	33,257	33,257
08-15-2013	08-15-2013	180,000	33,258	213,258
02-15-2014	02-15-2014	-	28,487	28,487
08-15-2014	08-15-2014	190,000	28,488	218,488
02-15-2015	02-15-2015	-	23,452	23,452
08-15-2015	08-17-2015	205,000	23,453	228,453
02-15-2016	02-15-2016	-	18,020	18,020
08-15-2016	08-15-2016	215,000	18,020	233,020
02-15-2017	02-15-2017	-	12,322	12,322
08-15-2017	08-15-2017	225,000	12,323	237,323
02-15-2018	02-15-2018	-	6,360	6,360
08-15-2018	08-15-2018	240,000	6,360	246,360
<b>Total</b>		<b>\$ 2,530,000</b>	<b>1,186,614</b>	<b>3,716,614</b>

# Debt

## Debt Payment Schedule

Bond Description: River Authority Contract Revenue Bonds Series 1999, \$9,260,000 (Water Fund)

Issue Date: 1999

Maturity Date: Serially August 1, 2001, through August 1, 2020

Scheduled Payment Date	Actual Payment Date	Principal	Interest	Total
02-15-2004	02-15-2004	\$ -	269,004	269,004
08-15-2004	08-15-2004	295,000	269,004	564,004
02-15-2005	02-15-2005	-	260,523	260,523
08-15-2005	08-15-2005	310,000	260,523	570,523
02-15-2006	02-15-2006	-	251,533	251,533
08-15-2006	08-15-2006	330,000	251,533	581,533
02-15-2007	02-15-2007	-	241,963	241,963
08-15-2007	08-15-2007	350,000	241,963	591,963
02-15-2008	02-15-2008	-	231,725	231,725
08-15-2008	08-15-2008	375,000	231,725	606,725
02-15-2009	02-15-2009	-	220,662	220,662
08-15-2009	08-15-2009	395,000	220,662	615,662
02-15-2010	02-15-2010	-	208,812	208,812
08-15-2010	08-15-2010	420,000	208,812	628,812
02-15-2011	02-15-2011	-	195,162	195,162
08-15-2011	08-15-2011	450,000	195,162	645,162
02-15-2012	02-15-2012	-	180,537	180,537
08-15-2012	08-15-2012	475,000	180,537	655,537
02-15-2013	02-15-2013	-	165,100	165,100
08-15-2013	08-15-2013	505,000	165,100	670,100
02-15-2014	02-15-2014	-	148,688	148,688
08-15-2014	08-15-2014	535,000	148,688	683,688
02-15-2015	02-15-2015	-	131,300	131,300
08-15-2015	08-17-2015	570,000	131,300	701,300
02-15-2016	02-15-2016	-	112,775	112,775
08-15-2016	08-15-2016	610,000	112,775	722,775
02-15-2017	02-15-2017	-	92,950	92,950
08-15-2017	08-15-2017	650,000	92,950	742,950
02-15-2018	02-15-2018	-	71,825	71,825
08-15-2018	08-15-2018	690,000	71,825	761,825
02-15-2019	02-15-2019	-	49,400	49,400
08-15-2019	08-15-2019	735,000	49,400	784,400
02-15-2020	02-15-2020	-	25,513	25,513
08-15-2020	08-15-2019	785,000	25,513	810,513
<b>Total</b>		<b>\$ 8,480,000</b>	<b>5,714,944</b>	<b>14,194,944</b>

## Bond Debt Payment Schedule

Bond Description: Huntsville Elkins Lake MUD Waterworks/Sewer System 1973, \$535,000 (Split Payment) (Water Fund)

Issue Date: 09-01-1993

Maturity Date: 03-01-2006

Trustee Account: Texas Commerce/Chase Bank of Texas: 00101834167

<b>Scheduled Payment Date</b>	<b>Actual Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
03-01-2004	03-01-2004	\$ 16,500	1,708	18,208
09-01-2004	09-01-2004	-	1,156	1,156
03-01-2005	03-01-2005	16,500	1,156	17,656
09-01-2005	09-01-2005	-	604	604
03-01-2005	03-01-2006	18,000	603	18,603
<b>Total</b>		<b>\$ 51,000</b>	<b>5,227</b>	<b>56,227</b>

## Bond Debt Payment Schedule

Bond Description: Huntsville Elkins Lake MUD Waterworks/Sewer System 1993, \$2,610,000 (Split Payment) (Water Fund)

Issue Date: 01-04-1994

Maturity Date: 03-01-2007

Trustee Account: Commerce/Chase Bank of Texas: 00101834167

<b>Scheduled Payment Date</b>	<b>Actual Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
03-01-2004	03-01-2004	\$ 103,500	7,425	110,925
09-01-2004	09-01-2004	-	4,320	4,320
03-01-2005	03-01-2005	79,500	4,320	83,820
09-01-2005	09-01-2005	-	1,935	1,935
03-01-2006	03-01-2006	33,000	1,935	34,935
09-01-2006	09-01-2006	-	945	945
03-01-2007	01-01-2007	31,500	945	32,445
<b>Total</b>		<b>\$ 247,500</b>	<b>21,825</b>	<b>269,325</b>

# Debt

## Debt Payment Schedule

Bond Description: Huntsville Texas Waterworks and Sewer, \$14,395,000, Dated 04-15-1997 (Wastewater Fund)

Issue Date: 04-15-1997

Maturity Date: 08-15-2016

Scheduled Payment Date	Actual Payment Date	Principal	Interest	Total
02-15-2004	02-16-2004	\$ -	225,075	225,075
08-15-2004	08-16-2004	620,000	225,075	845,075
02-15-2005	02-15-2005	-	213,760	213,760
08-15-2005	08-15-2005	645,000	213,760	858,760
02-15-2006	02-15-2006	-	201,666	201,666
08-15-2006	08-15-2006	670,000	201,666	871,666
02-15-2007	02-15-2007	-	188,769	188,769
08-15-2007	08-15-2007	700,000	188,769	888,769
02-15-2008	02-15-2008	-	174,944	174,944
08-15-2008	08-15-2008	735,000	174,944	909,944
02-15-2009	02-16-2009	-	160,060	160,060
08-15-2009	08-17-2009	770,000	160,060	930,060
02-15-2010	02-15-2010	-	144,082	144,082
08-15-2010	08-16-2010	805,000	144,082	949,082
02-15-2011	02-15-2011	-	126,976	126,976
08-15-2011	08-15-2011	845,000	126,976	971,976
02-15-2012	02-15-2012	-	108,809	108,809
08-15-2012	08-15-2012	885,000	108,809	993,809
02-15-2013	02-15-2013	-	89,560	89,560
08-15-2013	08-15-2013	930,000	89,560	1,019,560
02-15-2014	02-17-2014	-	69,100	69,100
08-15-2014	08-15-2014	975,000	69,100	1,044,100
02-15-2015	02-16-2015	-	47,406	47,406
08-15-2015	08-17-2015	1,020,000	47,406	1,067,406
02-15-2016	02-15-2016	-	24,457	24,457
08-15-2016	08-15-2016	1,075,000	24,456	1,099,456
<b>Total</b>		<b>\$ 10,675,000</b>	<b>3,549,327</b>	<b>14,224,327</b>



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# Debt

## Debt Payment Schedule

Bond Description: \$7,255,000, Waterworks and Sewer System Revenue Bonds, Series 2002  
(Wastewater Fund)

Issue Date: 11-19-2002

Maturity Date: 08-15-2022

Scheduled Payment Date	Actual Payment Date	Principal	Interest	Total
02-15-2004	02-16-2004	\$ -	161,963.75	161,963.75
08-15-2004	08-16-2004	260,000.00	161,963.75	421,963.75
02-15-2005	02-15-2005	-	156,113.75	156,113.75
08-15-2005	08-15-2005	270,000.00	156,113.75	426,113.75
02-15-2006	02-15-2006	-	150,038.75	150,038.75
08-15-2006	08-15-2006	280,000.00	150,038.75	430,038.75
02-15-2007	02-15-2007	-	143,738.75	143,738.75
08-15-2007	08-15-2007	290,000.00	143,738.75	433,738.75
02-15-2008	02-15-2008	-	137,213.75	137,213.75
08-15-2008	08-15-2008	300,000.00	137,213.75	437,213.75
02-15-2009	02-16-2009	-	130,463.75	130,463.75
08-15-2009	08-17-2009	315,000.00	130,463.75	445,463.75
02-15-2010	02-15-2010	-	123,376.25	123,376.25
08-15-2010	08-16-2010	325,000.00	123,376.25	448,376.25
02-15-2011	02-15-2011	-	116,470.00	116,470.00
08-15-2011	08-15-2011	340,000.00	116,470.00	456,470.00
02-15-2012	02-15-2012	-	109,670.00	109,670.00
08-15-2012	08-15-2012	355,000.00	109,670.00	464,670.00
02-15-2013	02-15-2013	-	102,570.00	102,570.00
08-15-2013	08-15-2013	365,000.00	102,570.00	467,570.00
02-15-2014	02-17-2014	-	95,270.00	95,270.00
08-15-2014	08-15-2014	380,000.00	95,270.00	475,270.00
02-15-2015	02-16-2015	-	87,385.00	87,385.00
08-15-2015	08-17-2015	395,000.00	87,385.00	482,385.00

# Debt

<b>Scheduled Payment Date</b>	<b>Actual Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
02-15-2016	02-15-2016	-	78,892.50	78,892.50
08-15-2016	08-15-2016	415,000.00	78,892.50	493,892.50
02-15-2017	02-15-2017	-	69,762.50	69,762.50
08-15-2017	08-15-2017	430,000.00	69,762.50	499,762.50
02-15-2018	02-15-2018	-	59,765.00	59,765.00
08-15-2018	08-15-2018	450,000.00	59,765.00	509,765.00
02-15-2019	02-15-2019	-	49,302.50	49,302.50
08-15-2019	08-15-2019	470,000.00	49,302.50	519,302.50
02-15-2020	02-17-2020	-	38,375.00	38,375.00
08-15-2020	08-17-2020	490,000.00	38,375.00	528,375.00
02-15-2021	02-15-2021	-	26,125.00	26,125.00
08-15-2021	08-16-2021	510,000.00	26,125.00	536,125.00
02-15-2022	02-15-2022	-	13,375.00	13,375.00
08-15-2022	08-15-2022	535,000.00	13,375.00	548,375.00
<b>Total</b>		<b>\$ 7,175,000.00</b>	<b>3,699,742.50</b>	<b>10,874,742.50</b>



# Debt

## Debt Payment Schedule

Bond Description: Trinity River Authority Contract Revenue Bonds Series 1980, \$1,435,000  
(Wastewater Fund)

Issue Date: 01-10-1985

Maturity Date: Serially July 10, 1985, through July 10, 2005

<b>Scheduled Payment Date</b>	<b>Actual Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
07-10-2004	07-10-2004	\$ 115,000	11,200	126,200
07-10-2005	07-10-2005	85,000	4,760	89,760
<b>Total</b>		<b>\$ 200,000</b>	<b>15,960</b>	<b>215,960</b>

# Debt

## Debt Payment Schedule

Bond Description: Trinity River Authority Contract Revenue Bonds Series 1992 Refund, \$2,205,000 (Wastewater Fund)

Issue Date: 1992

Maturity Date: Serially July 1, 1993, through July 1, 2006

Scheduled Payment Date	Actual Payment Date	Principal	Interest	Total
01-10-2004	01-10-2004	\$ -	20,781	20,781
07-10-2004	07-10-2004	200,000	20,782	220,782
01-10-2005	01-10-2005	-	14,531	14,531
07-10-2005	07-10-2005	220,000	14,531	234,531
01-10-2006	01-10-2006	-	7,656	7,656
07-10-2006	07-10-2006	245,000	7,656	252,656
<b>Total</b>		<b>\$ 665,000</b>	<b>85,937</b>	<b>750,937</b>

# Debt

## Debt Payment Schedule

Bond Description: Trinity River Authority Contract Revenue Bonds Series 1993, \$4,775,000 (Wastewater Fund)

Issue Date: June 22, 1993

Maturity Date: Serially August 1, 1995, through August 1, 2013

Scheduled Payment Date	Actual Payment Date	Principal	Interest	Total
02-01-2004	02-01-2004	\$ -	80,572	80,572
08-01-2004	08-01-2004	240,000	80,573	320,573
02-01-2005	02-01-2005	-	74,752	74,752
08-01-2005	08-01-2005	255,000	74,753	329,753
02-01-2006	02-01-2006	-	68,441	68,441
08-01-2006	08-01-2006	270,000	68,441	338,441
02-01-2007	02-01-2007	-	61,624	61,624
08-01-2007	08-01-2007	285,000	61,624	346,624
02-01-2008	02-01-2008	-	54,285	54,285
08-01-2008	08-01-2008	300,000	54,285	354,285
02-01-2009	02-01-2009	-	46,485	46,485
08-01-2009	08-01-2009	315,000	46,485	361,485
02-01-2010	02-01-2010	-	38,216	38,216
08-01-2010	08-01-2010	330,000	38,216	368,216
02-01-2011	02-01-2011	-	29,471	29,471
08-01-2011	08-01-2011	350,000	29,472	379,472
02-01-2012	02-01-2012	-	20,196	20,196
08-01-2012	08-01-2012	370,000	20,196	390,196
02-01-2013	02-01-2013	-	10,299	10,299
08-01-2013	08-01-2013	385,000	10,299	395,299
<b>Total</b>		<b>\$ 3,100,000</b>	<b>968,685</b>	<b>4,068,685</b>

## Debt

## Debt Payment Schedule

**Bond Description:** Huntsville Elkins Municipal Utility District Waterworks/Sewer System 1973, \$535,000 (Split Payment) (Wastewater Fund)

Issue Date: 09-01-1993

Maturity Date: 03-01-2006

Scheduled Payment Date	Actual Payment Date	Principal	Interest	Total
03-01-2004	03-03-2004	\$ 38,500	3,986	42,486
09-01-2004	09-01-2004	-	2,697	2,697
03-01-2005	03-03-2005	38,500	2,697	41,197
09-01-2005	09-01-2005	-	1,407	1,407
03-01-2006	03-03-2006	42,000	1,407	43,407
<b>Total</b>		<b>\$ 119,000</b>	<b>12,194</b>	<b>131,194</b>

# Debt

## Debt Payment Schedule

Bond Description: Huntsville Elkins Lake Municipal Utility District Waterworks/Sewer System 1993, \$2,610,000 (Split Payment) (Wastewater Fund)

Issue Date: 01-04-1994

Maturity Date: 03-01-2007

<b>Scheduled Payment Date</b>	<b>Actual Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
02-29-2004	02-27-2004	\$ 241,500	17,325	258,825
08-31-2004	08-31-2004	-	10,080	10,080
02-28-2005	02-28-2005	185,500	10,080	195,580
08-31-2005	08-31-2005	-	4,515	4,515
02-28-2006	02-28-2006	77,000	4,515	81,515
08-31-2006	08-31-2006		2,205	2,205
02-28-2007	02-28-2007	73,500	2,205	75,705
<b>Total</b>		<b>\$ 577,500</b>	<b>50,925</b>	<b>628,425</b>

# Debt

## Debt Payment Schedule

Bond Description: Huntsville, Combined Tax and Revenue C/O 1993, Solid Waste Disposal \$1,600,000, Dated 07-01-1993.

Issue Date: 07-01-1993

Maturity Date: 10-01-2008

<b>Scheduled Payment Date</b>	<b>Actual Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
10-01-2003	10-01-2003	\$ 80,000	14,796	94,796
04-01-2004	04-01-2004	-	12,796	12,796
10-01-2004	10-01-2004	85,000	12,796	97,796
04-01-2005	04-01-2005	-	10,617	10,617
10-01-2005	10-01-2005	90,000	10,617	100,617
04-01-2006	04-01-2006	-	8,255	8,255
10-01-2006	10-01-2006	95,000	8,255	103,255
04-01-2007	04-01-2007	-	5,690	5,690
10-01-2007	10-01-2007	100,000	5,690	105,690
04-01-2008	04-01-2008	-	2,940	2,940
10-01-2008	10-01-2008	105,000	2,940	107,940
<b>Total</b>		<b>\$ 555,000</b>	<b>95,392</b>	<b>650,392</b>



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# Debt

## Debt Payment Schedule

Bond Description: Tax and Revenue Certificates of Obligation, Series 2001, \$5,000,000, Dated 11-15-2001 (Golf Fund)

Issue Date: 11-15-2001

Maturity Date: 08-15-2032

Scheduled Payment Date	Actual Payment Date	Principal	Interest	Total
02-15-2004	02-16-2004	\$ -	125,790	125,790
08-15-2004	08-16-2004	75,000	125,790	200,790
02-15-2005	02-15-2005	-	123,540	123,540
08-15-2005	08-15-2005	80,000	123,540	203,540
02-15-2006	02-15-2006	-	121,140	121,140
08-15-2006	08-15-2006	80,000	121,140	201,140
02-15-2007	02-15-2007	-	118,740	118,740
08-15-2007	08-15-2007	85,000	118,740	203,740
02-15-2008	02-15-2008	-	116,190	116,190
08-15-2008	08-15-2008	90,000	116,190	206,190
02-15-2009	02-16-2009	-	113,490	113,490
08-15-2009	08-17-2009	95,000	113,490	208,490
02-15-2010	02-15-2010	-	110,640	110,640
08-15-2010	08-16-2010	100,000	110,640	210,640
02-15-2011	02-15-2011	-	107,640	107,640
08-15-2011	08-15-2011	110,000	107,640	217,640
02-15-2012	02-15-2012	-	104,340	104,340
08-15-2012	08-15-2012	115,000	104,340	219,340
02-15-2013	02-15-2013	-	101,983	101,983
08-15-2013	08-15-2013	120,000	101,982	221,982
02-15-2014	02-17-2014	-	99,463	99,463
08-15-2014	08-15-2014	125,000	99,462	224,462
02-15-2015	02-16-2015	-	96,744	96,744
08-15-2015	08-17-2015	135,000	96,743	231,743
02-15-2016	02-15-2016	-	93,707	93,707
08-15-2016	08-15-2016	140,000	93,706	233,706
02-15-2017	02-15-2017	-	90,486	90,486
08-15-2017	08-15-2017	150,000	90,486	240,486
02-15-2018	02-17-2018	-	86,962	86,962



# Debt

Scheduled Payment Date	Actual Payment Date	Principal	Interest	Total
08-15-2018	08-15-2018	155,000	86,961	241,961
02-15-2019	02-16-2019	-	83,280	83,280
08-15-2019	08-16-2019	165,000	83,280	248,280
02-15-2020	02-15-2020	-	79,320	79,320
08-15-2020	08-15-2020	175,000	79,320	254,320
02-15-2021	02-15-2021	-	75,033	75,033
08-15-2021	08-15-2021	185,000	75,032	260,032
02-15-2022	02-15-2022	-	70,500	70,500
08-15-2022	08-15-2022	195,000	70,500	265,500
02-15-2023	02-15-2023	-	65,625	65,625
08-15-2023	08-15-2023	205,000	65,625	270,625
02-15-2024	02-16-2024	-	60,500	60,500
08-15-2024	08-17-2024	215,000	60,500	275,500
02-15-2025	02-15-2025	-	55,125	55,125
08-15-2025	08-16-2025	225,000	55,125	280,125
02-15-2026	02-15-2026	-	49,500	49,500
08-15-2026	08-15-2026	240,000	49,500	289,500
02-15-2027	02-15-2027	-	43,500	43,500
08-15-2027	08-15-2027	255,000	43,500	298,500
02-15-2028	02-15-2028	-	37,125	37,125
08-15-2028	08-15-2028	265,000	37,125	302,125
02-15-2029	02-17-2029	-	30,500	30,500
08-15-2029	08-15-2029	280,000	30,500	310,500
02-15-2030	02-16-2030	-	23,500	23,500
08-15-2030	08-16-2030	295,000	23,500	318,500
02-15-2031	02-15-2031	-	16,125	16,125
08-15-2031	08-15-2031	315,000	16,125	331,125
02-15-2032	02-15-2032	-	8,250	8,250
08-15-2032	08-15-2032	330,000	8,250	338,250
<b>Total</b>		<b>\$ 5,000,000</b>	<b>4,617,470</b>	<b>9,617,470</b>



**Fiscal & Budgetary Policies Next . . .**



## Fiscal and Budgetary Policies



### I. STATEMENT OF PURPOSE

The purpose of the Fiscal and Budgetary Policies is to identify and present an overview of policies dictated by state law, the City Charter, City ordinances, and administrative policies. The aim of these policies is to achieve long-term stability and a positive financial condition. These policies provide guidelines to the administration and finance staff in planning and directing the City's day-to-day financial affairs and in developing financial recommendations to the City Council. These policies set forth the basic framework for the overall fiscal management of the City. Operating independently of changing circumstances and conditions, these policies assist in the decision-making process. These policies provide guidelines for evaluating both current activities and proposals for future programs.

These policies represent long-standing principles, traditions and practices which have guided the City in the past and have helped maintain financial stability. An important aspect of the policies is the application of budget and fiscal policies in the context of a long-term financial approach. The scope of these policies span accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, asset management and debt management.

The City Council and/or Finance Committee annually review and approve the Fiscal and Budgetary Policies as part of the budget process.

### II. BASIS OF ACCOUNTING

A. **Accounting in Accordance With GAAP.** The City's finances shall be accounted for in accordance with generally accepted accounting principals as established by the Governmental Accounting Standards Board.

1. **Organization of Accounts.** The accounts of the City shall be organized and operated on the basis of funds. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions

2. **Fund Structure.** The City of Huntsville uses the following fund groups:

**Governmental Funds**

General Fund

General Obligation Debt Service Fund

Capital Projects Funds

**Special Revenue Funds:**

Street

Library Special Revenues

Police Special Revenues

Municipal Court Special Revenues

Airport Special Revenues

Hotel/Motel Tax & Arts

# Fiscal and Budgetary Policies

## **Proprietary Funds:**

### **Enterprise Funds:**

Water

Solid Waste

Golf Course Operations

Wastewater

Oakwood Cemetery Operations

### **Internal Service Funds:**

Medical Insurance

Equipment Replacement

## **Permanent Funds:**

Library Endowment Oakwood Cemetery Endowment

3. **Governmental Fund Types.** Governmental funds are used to account for the government's general government activities and include the General, Special Revenue, General Obligation Debt Service and Capital Project funds. Governmental fund types shall use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized when the related fund liability is incurred, if measurable, except for principal and interest on general long-term debt, which are recorded when due, and compensated absences, which are recorded when payable from currently available financial resources.
4. **Proprietary Fund Types.** Proprietary fund types are used to account for the City's business type activities (e.g., activities that receive a significant portion of their funding through user charges). The City has two types of proprietary funds: Enterprise Funds and Internal Service Funds. The City's Proprietary fund types are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Enterprise funds receive their revenues primarily through user charges for service. Internal Service funds receive their revenues primarily from the other funds of the City.
5. **Permanent Funds.** The Library Endowment Fund and Oakwood Cemetery Endowment Fund are used to account for endowments received by the City. Money available for expenditures in these funds are the accumulated interest earnings.
6. **Encumbrance Accounting.** The City shall utilize encumbrance accounting for its Governmental fund types, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

# Fiscal and Budgetary Policies

## III. OPERATING BUDGET

### A. BUDGET PROCESS.

1. **Proposed Budget.** Section 8.02 of the City Charter requires that the City Manager submit to the City Council a proposed budget at least 30 days prior to the end of the fiscal year that presents a complete financial plan for the ensuing year. Public hearings shall be held in the manner prescribed by the laws of the State of Texas relating to budgets in cities and towns. The Charter requires that no budget be adopted or appropriations made unless the total of estimated revenues, income and funds available shall be equal to or in excess of such budget or appropriations. Past practice has been to present a draft budget to City Council at least six weeks prior to fiscal year end.

- a. The budget shall include four basic segments for review and evaluation: (1) personnel costs, (2) base budget (same level of service) for operations and maintenance costs, (3) decision packages for capital and other (non-capital) project costs, and (4) revenues. In the base budget, the City Manager may elect to include decision package items, or replacement items with a cost of up to \$5,000, and may include in the base budget scheduled replacements in the Equipment Replacement Fund.

- b. The budget review process shall include City Council participation in the development of each of the four segments of the proposed budget.

- c. The budget process will allow the opportunity for the City Council to address policy and fiscal issues.

- d. A copy of the proposed budget shall be filed with the City Secretary when it is submitted to the City Council.

2. **Modified Incremental Approach.** The operating budget for the prior year shall serve as the starting point for budget estimates. Increases or decreases shall be detailed in supporting documents. Detail supporting sheets shall be prepared for each object series.

3. **Adoption.** Upon the presentation of a proposed budget document to the City Council, the City Council shall call and publicize a public hearing. The City Council shall subsequently adopt by Ordinance such budget, as it may have been amended, as the City's Annual Budget, effective for the fiscal year beginning October 1.

As required by Section 8.02 of the Charter, if the City Council takes no action to adopt a budget on or prior to September 27th, the budget as submitted by the City Manager, is deemed to have been finally adopted by the City Council.

4. **Government Finance Officers Association.** The annual budget shall be submitted to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Distinguished Budget Presentation Award.

5. **Truth in Taxation.** Budget development procedures will be in conformance with State law, outlined in the Truth in Taxation process. In the event of a tax increase, at least two notices will be given and a public hearing held.

# Fiscal and Budgetary Policies

- B. **PLANNING.** Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The budget planning process is for a five year period recognizing that budgets are influenced by decisions made in prior year budgets and that decisions made in the current year budgets serve a precursor to future budget requirements. The City shall recognize both short-term needs and objectives in relation to the long-term goals of the City.
- C. **PREPARATION.** The operating budget is the City's annual financial operating plan. The budget includes all of the operating departments of the City, the debt service fund, all capital projects funds, internal service funds, and all special revenue funds of the City. An annual budget shall be prepared for all funds of the City, with the exception that capital projects will be budgeted on a project length basis, rather than an annual basis.
1. **Basis of Budget.** Operating budgets are adopted on a basis consistent with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board, with exceptions, including that depreciation is not included in the budget, capital purchases are budgeted in the year of purchase, unmatured interest on long-term debt is recognized when due, and debt principal is budgeted in the year it is to be paid.
    - a. Governmental Fund Types are budgeted on a modified accrual basis, with exceptions as noted above. Revenues are included in the budget in the year they are expected to become measurable and available. Expenditures are included in the budget when they are measurable, a liability is incurred, and the liability will be liquidated with resources included in the budget.
    - b. Capital project budgets are project length budgets and are budgeted on a modified accrual basis.
    - c. Proprietary fund types are budgeted generally on an accrual basis with exceptions as noted above. Revenues are budgeted in the year they are expected to be earned and expenses are budgeted in the year the liability is expected to be incurred. The emphasis is on cash transactions in lieu of non-cash transactions, such as depreciation. The focus is on the net change in working capital.
  2. **Legal Level of Control.** The budget shall be adopted at the "legal level of control," which is, by division, within individual funds. The level at which management, without prior council approval, loses the ability to reapply budgeted resources from one use to another is known as the budgets' "legal level of control." The City has a number of levels of detail in the operating budgets - the fund, the department, the division, the object and the line item.

Example:

Fund - General Fund  
Department - Public Safety  
Division - Police  
Object - Salaries, Other Pay and Benefits  
Line Item - Regular Salaries

# Fiscal and Budgetary Policies

In the above example, the legal level of control is the budget total for the Police Division. Department Heads may not exceed budget allocations at the object code level in controllable account without City Manager approval.

3. **Line Item.** A detail budget supporting requested allocations shall be presented to City Council for review.
  4. **Identify Available Funds.** The budget shall be sufficiently detailed to identify all available funds. The format will include estimated beginning funds, sources of funds, uses of funds, and estimated remaining funds at budget year-end. An actual prior year, estimated current year and proposed budget shall be presented.
  5. **Interfund Transfers/Charges.** A summary showing transfers and charges between funds will be provided during the budget process to explain the "double counting" of revenues and expenditures.
  6. **Periodic Reports.** In compliance with Section 11.02(d) of the Charter, the City will maintain a budgetary control system to ensure adherence to the budget and will prepare periodic reports comparing actual revenues, expenditures and encumbrances with budgeted amounts.
  7. **Self Sufficient Enterprise Funds.** Enterprise operations, Water, Wastewater, Solid Waste, Golf Course Operations, and Oakwood Cemetery Operations, are intended to be self-sufficient.
  8. **Administrative Cost Reimbursement.** Enterprise fund budgets shall include a reimbursement to the General Fund to pay a proportionate share of administrative costs. Documentation to support the transfer shall be presented to City Council during the budget process.
  9. **Charges to Other Funds by Internal Service Funds.** Charges by internal service funds to user divisions and funds shall be documented as part of the budget process.
  10. **Appropriations Lapse.** Pursuant with Section 11.06 of the Charter, annual appropriations lapse at year end. Items purchased through the formal purchase order system (i.e., the encumbered portions), and not received by fiscal year end, are presented to City Council for re-appropriation in the subsequent fiscal year. To be eligible for automatic re-appropriation in a subsequent year, the goods or services must have been ordered in good faith and appropriated in the year encumbered. Any unencumbered appropriations at year-end may be appropriated by the governing body in the subsequent year. The original budget is amended to include the re-appropriations. Capital projects budgets do not lapse at year-end.
  11. **Performance Indicators and Productivity Indicators.** The annual budget, where possible, will utilize performance measures and productivity indicators. ICMA benchmarking will be used to the extent possible.
- D. **BALANCED BUDGET.** The budget shall be balanced using a combination of current revenues and available funds [defined in Section III(a)]. Current year operating expenses shall be funded with current year generated revenues. Proprietary Funds with outstanding revenue bonds shall not rely on funds available from the prior year to balance the operating budget. No budget shall be adopted unless the total of estimated revenues, income, and funds available is equal to or in excess of such budget.

# Fiscal and Budgetary Policies

- E. REPORTING. Periodic financial reports shall be prepared to enable the Department Heads to manage their budgets and to enable monitoring and control of the budget. A quarterly budget review shall be presented to City Council in sufficient detail to allow decision-making.
- F. CONTROL. Operating Expenditure Control is addressed in Section V of these Policies.
- G. CONTINGENT APPROPRIATION. The General Fund, Water Fund, Wastewater Fund, and Solid Waste Fund shall have an adequate contingent appropriation. This contingent appropriation, titled "Reserve for Future Allocation", shall be disbursed only by transfer to another departmental appropriation. Transfers from this item shall be controlled as outlined in Section V, B of these policies.
- H. EMPLOYEE BENEFITS. The City budget process shall include a review of employee benefits.
  - 1. Medical Insurance Fund - The Finance Committee shall review rates to be charged for employee and dependent coverage. The City shall pay the cost of employee coverage, and the dependent coverage may be purchased at the employee's cost. Changes in benefits shall be at the recommendation of the Trustees of the Employee Medical Plan.
  - 2. Retirement Plan - The City is a member of the Texas Municipal Retirement System (TMRS). Employees working at least 1,000 hours per year shall contribute 7% to the TMRS plan, and the City's match will be established at a rate that will not exceed 15.54%. Retaining the annual repeating updated service credits will be a priority in the funding. The difference between the TMRS rate and the 15.54% budget shall be deposited to the benefit of the employees in a supplemental retirement plan. Any budgeted funds not spent will revert back to the unallocated monies in the appropriate fund.
  - 3. Workers Compensation Insurance - The City shall participate in the Texas Municipal League (TML) Workers Compensation Risk Pool. Rates for required coverage will be established by the Pool, adjusted for experience on an annual basis. Refunds that may be granted through the pool will be prorated between the City funds. Unspent monies will revert back to the appropriate fund.
  - 4. Social Security/Medicare - The City does not pay Social Security for employees. Medicare is paid for employees hired after March 31, 1986.
  - 5. Recommendations for adjustments to the pay and classification system will be made annually in order to maintain external parity and internal equity. Recommendations will be built into the proposed basic budget.

## IV. RESERVES/UNALLOCATED FUNDS

- A. OPERATING RESERVES/FUND BALANCES. The City shall maintain unallocated reserves in operating funds to pay expenditures caused by unforeseen emergencies or for shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. Generally, unallocated reserves for all funds excluding Special



# Fiscal and Budgetary Policies

Revenue Funds, Internal Service Funds, and Capital Projects Funds shall be maintained at a minimum amount of 16.67% of the annual budget (excluding transfers to capital projects) for each fund unless specifically identified in this section. Unallocated reserves shall not be used to support on-going operating expenditures. This reserve is defined as unreserved current assets less inventory and on-going receivables (ex. utility billing, sales tax) minus current liabilities payable from these assets.

- B. **FUND BALANCES USED FOR CAPITAL EXPENDITURES.** Reserves shall be used for one time capital expenditures only if:
  - 1. there are surplus balances remaining after all reserve and fund allocations are made; or
  - 2. the City has made a rational analysis with justifying evidence that it has an adequate level of short and long-term resources.
- C. **SPECIFIC APPROPRIATION BY CITY COUNCIL.** If fund balances are used to support one time capital and one time non-operating expenditures, the funds must be specifically appropriated by the City Council.
- D. **SPECIAL REVENUE FUNDS.** Monies in the Special Revenue Funds shall be expended for their intended purposes, in accordance with an approved budget. There is no reserve requirement, with the exception of the Hotel/Motel Tax and Arts Special Revenue Fund. The Hotel/Motel Tax and Arts Special Revenue Fund reserves shall be at least 10% of the annual tourism and Visitors Center Operations budget or at a level approved by City Council. Adequate reserves are essential due to the cyclical nature of this revenue source.
- E. **CAPITAL PROJECT FUNDS.** Monies in the Capital Projects Funds shall be expended in accordance with an approved budget. There is no reserve requirement. Interest income will be used to offset construction costs or interest expense on the debt issue.
- F. **INTERNAL SERVICE FUNDS.** Working capital in equipment replacement funds will vary to meet annual fluctuations in expenditures. Monies in the Internal Service Funds shall be expended for their intended purpose in conformance with the approved budget and approved replacement schedules. Additions to the Fleet or additional computer equipment will not be funded from replacement funds without council approval.
- G. **GENERAL OBLIGATION DEBT SERVICE FUND AND INTEREST ACCOUNTS.** Reserves in the General Obligation Debt Service Fund and Water and Wastewater Funds Interest and Sinking accounts shall be maintained as required by outstanding bond indentures. Reduction of reserves for debt shall be done only with City Council approval after Council has conferred with the City's financial advisor to insure there is no violation of bond covenants.
- H. **DEBT COVERAGE RATIOS.** Debt Coverage Ratios shall be maintained as specified by the bond covenants.
- I. **MEDICAL INSURANCE FUND RESERVE.** A reserve shall be established in the City's Health Insurance Fund to avoid potential shortages. Such reserve shall be used for no purpose other than for financing losses under the insurance program. Excess reserves shall be used to reduce premiums charges; an insufficient reserve shall be increased by adjustments to the premium. The reserve shall be approximately 25 % of anticipated unreimbursed claims for the budget year.

# Fiscal and Budgetary Policies

## V. REVENUE MANAGEMENT

- A. **CHARACTERISTICS OF THE REVENUE SYSTEM.** The City strives for the following optimum characteristics in its revenue system:
1. **Simplicity and Certainty.** The City shall strive to keep the revenue classification system simple to promote understanding of the revenue sources. The City shall describe its revenue sources and enact consistent collection policies to provide assurances that the revenue are collected according to budgets and plans.
  2. **Equity.** The City shall make every effort to maintain equity in its revenue system structure. The City shall minimize all forms of subsidization between entities, funds, services, utilities, and customers.
  3. **Realistic and Conservative Estimates.** Revenues are to be estimated realistically. Revenues of volatile nature shall be budgeted conservatively.
  4. **Centralized Reporting.** Receipts will be submitted daily to the Finance Department for deposit and investment. Daily transaction reports and supporting documentation will be prepared.
  5. **Review of Fees and Charges.** The City shall review all fees and charges annually in order to match fees and charges with the cost of providing that service.
  6. **Aggressive Collection Policy.** The City shall follow an aggressive policy of collecting revenues. Utility services will be discontinued (i.e. turned off) for non-payment in accordance with established policies and ordinances. The attorney responsible for delinquent tax collection, through the central collection agency, shall be encouraged to collect delinquent property taxes using an established tax suit policy and sale of real and personal property to satisfy non-payment of property taxes. A warrant officer in the Police Division will aggressively pursue outstanding warrants, and the Court will use a collection agency to pursue delinquent fines.
- B. **NON-RECURRING REVENUES.** One-time or non-recurring revenues will not be used to finance current ongoing operations. Non-recurring revenues will be used only for one-time expenditures such as capital needs.
- C. **PROPERTY TAX REVENUES.** All real and business personal property located within the City shall be valued at 100% of the fair market value based on the appraisal supplied by the Walker County Appraisal District. Reappraisal and reassessment is as provided by the Appraisal District. A ninety-six percent (96%) collection rate shall serve each year as a goal for tax collections and the budgeted revenue projection. Property tax rates shall be maintained at a rate adequate to fund an acceptable service level. Based upon taxable values, rates will be adjusted to fund this service level. Collection services shall be contracted out with a central collection agency, currently the Walker County Appraisal District.
- D. **INTEREST INCOME.** Interest earned from investment of available monies, whether pooled or not, shall be distributed to the funds in accordance with the equity balance of the fund from which monies were invested.

# Fiscal and Budgetary Policies

- E. **USER-BASED FEES AND SERVICE CHARGES.** For services associated with a user fee or charge, the direct and indirect costs of that service shall be offset wholly or partially by a fee where possible. There shall be an annual review of fees and charges to ensure that the fees provide adequate coverage of costs of services. Full fee support for operations and debt service costs shall be required in the Proprietary Funds. Partial fee support shall be generated by charges for miscellaneous licenses and fines, sports programs, and from other parks, recreational, cultural activities, and youth programs.
- F. **UTILITY RATES.** The City shall review and adopt utility rates annually that generate revenues required to cover operating expenditures, meet the legal requirements of applicable bond covenants, and provide for an adequate level of working capital. This policy does not preclude drawing down cash balances to finance current operations if legal requirements of the bond covenants are met.
- G. **COST REIMBURSEMENTS TO THE GENERAL FUND.** The General Fund shall be reimbursed by other funds for a proportionate share of administrative costs. Documentation to support the transfer shall be presented to City Council as part of the budget process.
- H. **INTERGOVERNMENTAL REVENUES/GRANTS/SPECIAL REVENUES.** Grant revenues and other special revenues shall be spent for the purpose(s) intended. The City shall review grant match requirements and include in the budget all grant revenues and expenditures.
- I. **REVENUE MONITORING.** Revenues actually received are to be regularly compared to budgeted revenues and reported to the City Council quarterly.
- J. **REVENUE PROJECTIONS.** The City shall project revenues for a five-year period and will update this projection annually. Each existing and potential revenue source shall be re-examined annually.

## VI. EXPENDITURE CONTROL

- A. **APPROPRIATIONS.** The responsibility for budgetary control lies with the Department Head. Department Heads may not approve expenditures that exceed monies available at the object code level. Capital expenditures are approved by the City Council on a per project basis. Personnel allocations may not be changed without the approval of City Council.
- B. **AMENDMENTS TO THE BUDGET.** In accordance with the City Charter, the City Council may transfer any unencumbered appropriated balance or portion thereof from any office, department, or agency to another at any time.
- C. **CENTRAL CONTROL.** Unspent funds in salary and capital allocation object codes may not be spent for any purpose other than their specifically intended purpose without prior authorization of City Council.
- D. **CITY MANAGER'S AUTHORITY TO AMEND BUDGET.**
  - 1. **Reserve for Future Allocation.** The City Manager may authorize transfers of \$3,000 or less from the budgeted Reserve for Future Allocation without prior City Council approval. The cumulative total of transfers approved by the City Manager,

# Fiscal and Budgetary Policies

without prior Council approval, may not exceed 25% of the budgeted Reserve for Future Allocation.

2. **Transfer Between Line Items.** The City Manager may, without prior City Council approval, authorize transfers between budget line items within a division and may authorize transfers of \$3,000 or less between divisions with the exception that:
    - a) Regular personnel allocations may not be changed;
    - b) Salary and benefit saving, including those due to vacancies may not be transferred from the object code; and
    - c) Savings from City Council - approved capital purchases may not be spent for other than their intended purpose.
    - d) Additions to the Fleet and additional computer equipment may not be purchased from equipment replacement funds.
  3. **Capital Project Budgets.** The City Manager shall have the authority to transfer amounts between line items of a capital project budget and to transfer monies from a project's Contingency Reserve to fund change orders on the project. The City Manager, without prior Council approval, may approve a change order to a construction or engineering contract in an amount not to exceed \$25,000, as long as the cumulative total of all change orders to the project do not exceed the State allowed maximum of 25% of the original contract price. Change orders approved by the City Manager shall be presented to Council at their next regularly scheduled meeting.
  4. **Reports to Council.** Transfers from the reserve for future allocation or transfers between divisions authorized by the City Manager shall be reported to City Council on a quarterly basis for review by the City Council as part of the regular quarterly budget review.
- E. **PURCHASING.** All purchases shall be made in accordance with the Purchasing Procurement and Disposition Policies approved by the Finance Committee. The following shows a summary of approval requirements for purchases.

## APPROVAL REQUIREMENTS FOR PURCHASES

# Fiscal and Budgetary Policies

Dollar Figure	Supervisor Or Director Designee	Department Director	Purchasing Agent	City Manager	City Council
Less than \$1,000	✓				
\$1,000 to less than \$3,000 (Quotation Form)	✓	✓			
\$3,000 to \$8,000	✓	✓	✓		
\$8,000 to less than \$25,000 (Purchase Order)	✓	✓	✓	✓	
\$25,000 or more (Formal Bids - State Required)		✓	✓	✓	✓

✓ Denotes signature approval

- F. **PROMPT PAYMENT.** All invoices approved for payment by the proper City authorities shall be paid by the Finance Department within thirty (30) calendar days of receipt, in accordance with the provisions of state law. Proper procedures shall be established that enables the City to take advantage of all purchase discounts, except in the instance where payments can be reasonably and legally delayed in order to maximize the City's investable cash.

## VII. CAPITAL IMPROVEMENTS PROGRAM AND THE CAPITAL BUDGET.

- A. **PROGRAM PLANNING.** The City shall develop and maintain a multi-year plan for capital improvements and make capital improvements in accordance with the approved plan. The Capital Improvements Program will be updated annually. The Capital Improvements Program (CIP) is a planning document and does not authorize or fund projects. The planning time frame for the capital improvements program will normally be five to ten years.
- B. **BUDGET PREPARATION.** The capital budget shall evolve from the Capital Improvements Program. Capital project expenditures must be appropriated in the capital budget. A funding source and resource availability shall be presented to the City Council at the time a project is presented for funding. The City's Capital Budget is to be prepared annually in conjunction with the operating budget on a fiscal year basis to ensure that capital and operating needs are balanced against each other. Projects approved for funding from the Capital Improvements Program will be included in the Capital Budget.
- C. **PROJECT LENGTH BUDGET.** A budget for a capital project shall be a project length budget. At the end of the fiscal year, the unspent budget of an approved capital project

# Fiscal and Budgetary Policies

shall automatically carry forward to the subsequent fiscal year until the project is completed.

- D. BUDGET AMENDMENT. All budget amendments shall be in accordance with State law. City Manager authority to amend the budget is identified in Section VI - D.
- E. FINANCING PROGRAMS. Alternative financing sources will be explored. Debt shall be used only to acquire major assets. The term of the debt issue may not exceed the expected useful life of the asset.
- F. REPORTING. Periodic financial reports shall be prepared to enable the Department Heads to manage their capital budgets and to enable the Finance Department to monitor, report, and provide information about the capital budget. Capital project status reports shall be presented to the City Council at least quarterly.
- G. EVALUATION CRITERIA. Capital investments shall foster goals of economic vitality, neighborhood vitality, infrastructure preservation, provide service to areas lacking service and improve services in areas with deficient services. Evaluation criteria for selecting which capital assets and projects to include for funding shall include the following:
  - mandatory projects
  - efficiency improvement
  - policy area projects
  - project's expected useful life
  - availability of state/federal grants
  - prior commitments
  - maintenance projects
  - project provides a new service
  - extent of usage
  - effect of project on operation and maintenance costs
  - elimination of hazards

## VIII. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

A. ACCOUNTING. The Finance Director is responsible for establishing the Chart of Accounts and for recording financial transactions.

### B. AUDITING.

1. **Qualifications of the Auditor.** Section 11.6 of the City's Charter requires the City to be audited annually by independent accountants ("auditor"). The CPA firm must demonstrate that it has staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements. The auditor must be licensed by the State of Texas.
2. **Responsibility of Auditor to City Council and Finance Committee.** The auditor is retained by and is accountable to the City Council. The auditor shall communicate directly with the Finance Committee as necessary to fulfill its legal and professional responsibilities. The auditor's report on the City's financial statements shall be completed within 120 days of the City's fiscal year end.
3. **Selection of Auditor.** The City shall request proposals for audit services at least once every three years. The City shall select the auditor by May 31, of each year. As required in Section 11.6 of the City Charter, the Auditor is appointed by the Mayor, with approval of the Council. The Certified Public Accountant shall

# Fiscal and Budgetary Policies

have no personal interest, directly or indirectly, in the financial affairs of the City or any of its officers.

4. **Contract with Auditor.** The agreement between the independent auditor and the City shall be in form of a written contract. A time schedule for completion of the audit shall be included.
5. **Scope of Audit.** All general purpose statements, combining statements and individual fund and account group statements and schedules shall be subject to a full scope audit.
6. **Publication of Results of Audit.** As required by Section 11.6 of the City Charter, notice of the completion of the audit shall be published in a newspaper and copies placed in the office of the Director of Finance and the Huntsville Public Library. A copy will also be available in the office of the City Secretary.

## C. FINANCIAL REPORTING.

1. **External Reporting.** As a part of the audit, the auditor shall assist with preparation of a written Comprehensive Annual Financial Report (CAFR) to be presented to the City Council. The CAFR shall be prepared in accordance with generally accepted accounting principles (GAAP) and shall be presented annually to the Government Finance Officer's Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting.
2. **Availability of Reports.** The comprehensive annual financial report shall be made available to the elected officials, bond rating agencies, creditors and citizens.
3. **Internal Reporting.** The Finance Department shall prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs.

## IX. INVESTMENTS AND CASH MANAGEMENT

- A. **DEPOSITORY BANK.** A Depository Bank shall be selected by the City Council for a two-year period. A request for proposal shall be used as the means of selecting a Depository Bank. The Depository Bank shall specifically outline safekeeping requirements.
- B. **DEPOSITING OF FUNDS.** The Finance Director shall promptly deposit all City funds with the Depository Bank in accordance with the provisions of the current Bank Depository Agreement and the City Council approved Investment Policies. Investments and reporting shall strictly adhere to the City Council approved Investment Policies.
- C. **INVESTMENT POLICY.** All funds shall be invested in accordance with the approved investment policy. Investment of City funds emphasizes preservation of principal. Objectives are, in order, safety, liquidity and yield. A procedures manual shall be approved by the Finance Committee.
- D. **MONTHLY REPORT.** A monthly cash and investment report shall be prepared.

## X. ASSET MANAGEMENT

# Fiscal and Budgetary Policies

- A. **FIXED ASSETS AND INVENTORY.** A fixed asset of the City is defined as a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, infrastructure addition, or addition to existing land, buildings, etc. A fixed asset's cost or value is \$5,000 or more, with an expected useful life greater than one year.
- B. **MAINTENANCE OF PHYSICAL ASSETS.** The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of fixed assets.
- C. **OPERATIONAL PROCEDURES MANUAL.** Records shall be purged that do not meet the capitalization criteria and operational procedures shall be in accordance with a fixed asset records procedure manual.
- D. **SAFEGUARDING OF ASSETS.** The City's fixed assets will be reasonably safeguarded and properly accounted for. Responsibility for the safeguarding of the City's fixed assets lies with the Department Head in whose department the fixed asset is assigned.
- E. **MAINTENANCE OF RECORDS.** The Finance Department shall maintain the records of the City's fixed assets including description, cost, department of responsibility, date of acquisition and depreciation where applicable. Records of land and rights-of-way shall be maintained in the Planning & Development Department.
- F. **ANNUAL INVENTORY.** An annual inventory of assets shall be performed by each department using guidelines established by the Finance Department. Such inventory shall be performed by the Department Head or the designated agent. The Department Head shall use a detailed listing and shall be responsible for a complete review of assigned fixed assets. A signed inventory list shall be returned to the Finance Department.
- G. **INFRASTRUCTURE MAINTENANCE.** The City recognizes that deferred maintenance increases future capital costs. Funds shall be included in the budget each year to maintain the quality of the City's infrastructure. Replacement schedules should be developed in order to anticipate this inevitable ongoing and obsolescence of infrastructure.
- H. **SCHEDULED REPLACEMENT OF ASSETS.** As a part of the ongoing replacement of assets, the City has established Equipment Replacement Funds. These funds charge the user funds, based on the estimated replacement cost and estimated life of the equipment. The City maintains fleet and computer replacement funds.

## XI. DEBT MANAGEMENT

- A. **DEBT ISSUANCE.** The City shall issue debt when the use of debt is appropriate and specifically approved by the City Council and expenditure of such monies shall be in strict accordance with the designated purpose.
- B. **ISSUANCE OF LONG-TERM DEBT.** The issuance of long-term debt is limited to use for capital improvements or projects that cannot be financed from current revenues or resources and future citizens will receive a benefit from the improvement. Debt may be issued for the purposes of purchasing land or rights-of-way and/or improvements to land, street improvements, or construction projects to provide for the general good. For purposes of this policy, current resources are defined as that portion of fund balance in



# Fiscal and Budgetary Policies

excess of the required reserves. The payback period of the debt will be limited to the estimated useful life of the capital projects or improvements.

- C. The City shall strive to schedule debt issues to take advantage of the small issuer status designation in regard to Federal Arbitrage laws.
- D. **PAYMENT OF DEBT.** When the City utilizes long-term debt financing it will ensure that the debt is financed soundly by realistically projecting the revenue sources that will be used to pay the debt; and financing the improvement over a period not greater than the useful life of the improvement.
- E. **TYPES OF DEBT.**
  - 1. **General Obligation Bonds (G.O.'s).** General obligation bonds shall be used only to fund capital assets of the general government, and not used to fund operating needs of the City. General obligation bonds are backed by the full faith and credit of the City as well as the ad valorem tax authority of the City. The term of a bond issue shall not exceed the useful life of the asset(s) funded by the bond issue. General obligation bonds must be authorized by a vote of the citizens of the City of Huntsville.
  - 2. **Revenue Bonds (R.B.'s).** Revenue bonds shall be issued as determined by City Council to provide for the capital needs of any activities where the capital requirements are necessary for continuation or expansion of a service which produces a revenue and for which the asset may reasonably be expected to provide for a revenue stream to fund the debt service requirements. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the bond issue.
  - 3. **Certificates of Obligation (C.O.'s).** Certificates of obligation may be used in order to fund capital assets. Debt service for C.O.'s may be either from general revenues or backed by a specific revenue stream or streams or by a combination of both. C.O.'s may be used to fund capital assets where full bond issues are not warranted as a result of the cost of the asset(s) to be funded through the instrument. Infrastructure and building needs may also be financed with Certificates of Obligation, after evaluation of financing alternatives by the City's Financial Advisor. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the proceeds of the debt issue.
  - 4. **Tax Anticipation Notes.** Tax Anticipation Notes may be used to fund capital assets of the general government or to fund operating needs of the City. Tax Anticipation Notes are backed by the full faith and credit of the City as well as the ad valorem tax authority of the City. The term of a note issue shall not exceed the useful life of the asset(s) funded by the debt issued or seven years whichever is less.
- F. **METHOD OF SALE.** The City shall use a competitive bidding process in the sale of bonds and certificates of obligation unless some other method is specifically agreed to by City Council.
- G. **FINANCIAL ADVISOR.** The Finance Committee will recommend to the City Council a financial advisor to oversee all aspects of any bond issue.
- H. **ANALYSIS OF FINANCING ALTERNATIVES.** Staff will explore alternatives to the issuance of debt for capital acquisitions and construction projects. These alternatives

# Fiscal and Budgetary Policies

will include, but not be limited to, 1) grants in aid, 2) use of reserves, 3) use of current revenues, 4) contributions from developers and others, 5) leases, and 6) impact fees.

- I. DISCLOSURE. Full disclosure of operations shall be made to the bond rating agencies and other users of financial information. The City staff, with the assistance of financial advisors and bond counsel, shall prepare the necessary materials for presentation to the rating agencies, and shall aid in the production of Offering Statements.
- J. DEBT STRUCTURING. The City will generally issue debt for a term not to exceed 20 years. The City will exceed a 20-year term only upon recommendation of the City's Financial Advisor and in no case shall the term of the debt issue exceed the life of the asset acquired. The repayment schedule shall approximate level debt service unless operational matters dictate otherwise or if market conditions indicate a potential savings could result from modifying the level payment stream. Consideration of market factors, including tax-exempt qualification, and minimum tax alternatives will be given during the structuring of long-term debt instruments.
- K. FEDERAL REQUIREMENTS. The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.
- L. BIDDING PARAMETERS. The notice of the sale of bonds will be carefully constructed so as to ensure the best possible bid for the City, in light of the existing market conditions and other prevailing factors. Parameters to be examined include:
  - § Limits between lowest and highest coupons
  - § Coupon requirements relative to the yield curve
  - § Method of underwriter compensation, discount or premium coupons
  - § Use of bond insurance
  - § Call provisions

## XII. INTERNAL CONTROLS

- A. WRITTEN PROCEDURES. Wherever possible, written procedures shall be established and maintained by the Finance Department for all functions involving cash handling and/or accounting throughout the City. These procedures shall embrace the general concepts of fiscal responsibility set forth in this policy statement.
- B. DEPARTMENT HEAD RESPONSIBILITIES. Each Department Head is responsible to ensure that good internal controls are followed throughout the Department, that all Finance Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed.
- C. COMPUTER SYSTEM/DATA SECURITY. The City shall provide security of its computer system and data files through physical security and appropriate backup procedures. A disaster recovery plan shall be developed by the Information Services Department. Computer systems shall be accessible only to authorized personnel.

## XIII. RISK MANAGEMENT

# Fiscal and Budgetary Policies

- A. RESPONSIBILITY. A risk manager is responsible for the general risk liability insurance risk management function of the City. Recommendations for deductibles, limits of coverage, etc. shall be presented to the Finance Committee for review.
- B. EMPLOYEE SAFETY. The City will aggressively pursue opportunities to provide for employee safety. The goal will be to minimize the risk of loss, with an emphasis on regularly scheduled safety programs.
- C. SELF INSURED HEALTH INSURANCE. A detailed annual report shall be given to the Finance Committee that includes available funds, expected payouts in the plan, reinsurance costs and a rate recommendation. The presentation shall include a proposed budget for a period coinciding with the City's fiscal year.

## XIV. ROLE OF THE FINANCE COMMITTEE OF CITY COUNCIL

The finance committee appointed by City Council upon recommendation of the Mayor shall have responsibilities including:

- A. Monitoring and recommending changes to the Investment Policy;
- B. Managing the audit;
- C. Overseeing of the City's Medical Insurance Health Plan;
- D. Retirement Policy review;
- E. Employee Benefit Policy review; and
- F. Review of liability insurance coverages.

# Fiscal and Budgetary Policies

## ORDINANCE NO. 2002-19

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HUNTSVILLE, TEXAS, FINDING THAT ALL THINGS REQUISITE AND NECESSARY HAVE BEEN DONE IN PREPARATION AND PRESENTMENT OF AN ANNUAL BUDGET; APPROVING AND ADOPTING THE OPERATING AND CAPITAL IMPROVEMENTS BUDGET FOR THE CITY OF HUNTSVILLE, TEXAS, FOR THE PERIOD OCTOBER 1, 2002, THROUGH SEPTEMBER 30, 2003; AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.**

- WHEREAS, on August 3, 2002, which was more than thirty days before the end of the City's fiscal year and more than thirty days before the adoption of this ordinance, the City Manager of the City Huntsville, Texas, submitted a proposed budget for the ensuing fiscal year according to Section 11.05 of the Charter of the City of Huntsville, Texas, and Texas Local Government Code Section 102.005; and
- WHEREAS, the City Manager filed a copy of the proposed budget with the City Secretary and the budget was available for public inspection at least fifteen days before the budget hearing and tax levy for the fiscal year 2002-2003 (Texas Local Government Code § 102.006); and
- WHEREAS, the itemized budget shows a comparison of expenditures between the proposed budget and the actual expenditures for the same or similar purposes for the preceding year and projects for which expenditures and the estimated amount of money carried for each [Texas Local Government Code § 102.103(a)]; and
- WHEREAS, the budget contains financial information of the municipality that shows the outstanding obligations of the City, the available funds on hand to the credit of each fund, the funds received from all sources during the preceding year; the funds available from all sources during the ensuing year; the estimated revenue available to cover the proposed budget; and the estimated tax rate required to cover the proposed budget [Texas Local Government Code § 102.103(b)]; and
- WHEREAS, on August 9, August 11, and August 18, 2002, the City Secretary published notice in the City's official newspaper of a public hearing relating to the budget, which include one publication not earlier than the 30th day or later than the tenth day before the date of the hearing (Texas Local Government Code § 102.0065); and
- WHEREAS, on August 20, 2002, the City Council of the City of Huntsville held a public hearing relating to the budget; and
- WHEREAS, the budget for the year October 1, 2002, through September 30, 2003, has been presented to the City Council, and the City Council has held a public hearing with all notice as required by law, and all comments and objections have been considered; and
- WHEREAS, the City Council now makes changes to the budget that it considers warranted by law or in the best interest of the municipal taxpayers;

# Fiscal and Budgetary Policies

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HUNTSVILLE, TEXAS, that:**

SECTION 1: City Council adopts the budget for the City of Huntsville, Texas, now before the City Council for consideration and attached, as the budget for the City for the period of October 1, 2002, through September 30, 2003.

SECTION 2: The appropriation for the ensuing fiscal year for operating expenses, debt service and capital outlay budgets shall be fixed and determined as follows:

I.	General Fund	\$ 11,377,753
II.	General Obligation Debt Service Fund	1,372,865
III.	Hotel/Motel Tax Special Revenue Fund	487,312
IV.	Street Special Revenue Fund	1,980,442
V.	Police Special Revenue Fund	37,231
VI.	Airport Special Revenue Fund	-
VII.	Library Special Revenue Fund	44,990
VIII.	Court Security/Technology Special Revenue Fund	10,000
	IX.	

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## Equipment Replacement - Fleet Internal Service Fund

581,500

X.	Equipment Replacement - Technology Internal Service Fund	84,300
XI.	Equipment Replacement - Fire Internal Service Fund	140,000
XII.	Water Fund	9,390,966
XIII.	Wastewater Fund	7,136,060
XIV.	Solid Waste Fund	3,688,115
XV.	Golf Course Operations Fund	1,620,040
XVI.	Medical Insurance Internal Service Fund	1,281,995
XVII.	Oakwood Cemetery Operations Fund	115,617
XVIII.	Library Endowment Fund	-
XIX.	Oakwood Cemetery Endowment Fund	<u>7,500</u>

Total \$ 39,356,686

SECTION 3: Projects described for fiscal year 2002-2003 in the Capital Improvements budget portion of the 2002-2003 budget are approved at the cost level indicated, subject to the availability of funding of project costs from the funding source(s) identified for each project:

### PARKS PROJECTS:

Swimming Pool Project	\$ 900,000
Basketball Court Improvements – Emancipation Park	35,000

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### Soccer Fields

206,000

Play Module	37,000
Play Module	25,000

### GENERAL GOVERNMENT AND FACILITIES:

Fire Station Project	1,179,252
Police Building Furnishings	46,000
Land	160,000
Debt Issue Costs	145,000

# Fiscal and Budgetary Policies

## STREETS:

1 <sup>st</sup> Street Extension	203,820
Daisy Lane Extension	240,018
11 <sup>th</sup> Street to 10 <sup>th</sup> Street Extension (American Bank Project)	732,358
Economic Development Projects	260,000
TxDOT Design Projects	200,000
Collector Street Addition (Metro National Project)	180,066
Sidewalks	415,000

Downtown Parking Improvements	\$ 30,000
Main Street Streetscape	50,000

## INFORMATION SERVICES:

Network Management	64,300
Wireless Data Communications	334,335
Database Administration	62,423
IP Telephone Communications	110,000
Asset Management (Software/Hardware) – Phase I	152,748

## GOLF COURSE:

Construction/Facilities	200,000
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## UTILITIES:

### WATER:

Water Plants Improvements	423,750
24" Radial Palm Street – Sam Houston Avenue	150,000
Daisy Lane Extension	28,810
11 <sup>th</sup> Street to 10 <sup>th</sup> Street Extension (American Bank Project)	28,747
Ground Water Study	100,000
Economic Development Projects	100,000
Construction Crew	113,955
Loans to Golf Construction/Operations	400,000

### WASTEWATER:

Rework Elkins Lake Wastewater System – Phase I	174,852
Wastewater - Westridge Interceptor System	500,000
Wastewater - Westridge Area Collection System	400,000
Wastewater - Hwy 30 West, McGary Creek Interceptor	232,191
Parker Creek Interceptor/Collector - FM 247 Area	641,540
Old Colony Road Area – Phase II	511,950
Economic Development Projects	100,000
Gazebo Road Area	550,000
McGary Creek Force Main to Robinson Creek	670,000
McGary Creek Lift Station Upgrade	162,000
11 <sup>th</sup> Street to 10 <sup>th</sup> Street Extension (American Bank Project)	9,192
Hwy 190 East Extension (Huntsville Wholesale Project)	100,000
Highway 75 South EDA	1,039,920
Debt Issue Costs	255,000
Capital Construction Crew	<u>113,955</u>

TOTAL APPROPRIATIONS \$ 12,774,182

SECTION 4: City Council has reviewed the retirement plan for the City employees and approves participation for employees eligible to participate in the TMRS system in an amount equal to a 7% 2 to 1 match.

# Fiscal and Budgetary Policies

- SECTION 5: City Council approves an increase in the monthly payment for a full-time employee to the City's Medical Insurance Internal Service Fund from the current \$230.00 per month to \$290.00 per month, per budgeted position.
- SECTION 6: City Council approves a transfer of an amount equal to two (2%) percent of the gross revenues received during Fiscal Year 2002-2003 from all water, wastewater, and solid waste collection and disposal customers, except contractual customers, and deposited in the Water, Wastewater, and Solid Waste Funds to the Street Special Revenue Fund to compensate the City for the use of streets and rights-of-way by the Water, Wastewater, and Solid Waste Funds.
- SECTION 7: Fiscal and Budgetary Policies as detailed in the 2003-2004 budget are approved as attached (Exhibit A).
- SECTION 8: The Comprehensive Compensation Plan and employee allocations, as detailed in the Organization/Staffing section of the 2002-2003 budget, are approved as attached (Exhibit B).
- SECTION 9: City Council has reviewed the investment policies and investment strategies, and the Investment and Banking Policies are approved as attached (Exhibit C).
- SECTION 10: The City Secretary is directed to maintain a copy of the adopted budget, to file a copy of it with the City Library and the County Clerk, and to publish a notice saying the budget is available for public inspection [Texas Local Government Code §§ 102.008 and 102.009(d)].
- SECTION 11: Council may amend this budget from time to time as provided by law for the purposes of authorizing emergency expenditures or for municipal purposes, provided, however, no obligation shall be incurred or any expenditure made except in conformity with the budget. Texas Local Government Code §§ 102.009-102.011; Huntsville City Charter §§ 11.06-11.07.
- SECTION 12: The City Manager may, within the policies adopted within this budget, authorize transfers between budget line items; City Council may transfer any unencumbered appropriated balance or portion of it from one office, department, or agency to another at any time, or any appropriation balance from one expenditure account to another within a single office, department, or agency of the City. Huntsville City Charter § 11.06.
- SECTION 13: City Council expressly repeals all previous budget ordinances and appropriations if in conflict with the provisions of this ordinance. If a court of competent jurisdiction declares any part, portion, or section of this ordinance invalid, inoperative, or void for any reason, such decision, opinion, or judgment shall in no way affect the remaining portions, parts, or sections, or parts of a section of this ordinance, which provisions shall be, remain, and continue to be in full force and effect.
- SECTION 14: This ordinance shall take effect immediately after its passage.

PASSED AND APPROVED on this the 17<sup>th</sup> day of September, 2002.

THE CITY OF HUNTSVILLE, TEXAS

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William B. Green, Mayor

ATTEST:

# Fiscal and Budgetary Policies

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Danna Welter, City Secretary

APPROVED AS TO FORM:

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Paul C. Isham, City Attorney



# Fiscal and Budgetary Policies

## ORDINANCE NO. 2002-20

**AN ORDINANCE ADOPTING THE TAX RATE AND LEVYING TAXES FOR THE CITY OF HUNTSVILLE FOR THE 2002-2003 FISCAL YEAR UPON ALL TAXABLE PROPERTY LOCATED WITHIN AND SUBJECT TO TAXATION IN THE CITY; AND PROVIDING FOR THE EFFECTIVE DATE HEREOF.**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HUNTSVILLE, TEXAS, that:

SECTION 1: There is levied and assessed and shall be collected for the 2002-2003 fiscal year ending September 30, 2003, an ad valorem tax of NO AND 45/100 (\$0.45) DOLLARS for each ONE HUNDRED (\$100.00) DOLLARS of assessed value of property located within the city limits of Huntsville, Texas, on January 1, 2002, made taxable by law, which when collected, shall be apportioned among funds and departments of the city government of the City of Huntsville for these purposes:

General Fund Operations	\$ 0.28397
Debt Service for Payment of	
General Obligation Indebtedness	<u>0.16603</u>
	\$ 0.45000

SECTION 2: All property upon which a tax is levied shall be assessed on the basis of 100 percent of its appraised value. Property Tax Code § 26.02.

SECTION 3: This ordinance shall take effect from and after its passage by City Council.

PASSED AND APPROVED this 17th day of September, 2002.

THE CITY OF HUNTSVILLE, TEXAS

\_\_\_\_\_  
William B. Green, Mayor

ATTEST:

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Danna Welter, City Secretary

APPROVED AS TO FORM:

\_\_\_\_\_  
Paul C. Isham, City Attorney

# Fiscal and Budgetary Policies



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# Organizational Structure and Staffing



## Principal City Officials

Mayor	Karl Davidson
Councilmember - Ward 1	Jim Willet
Councilmember - Ward 2	Mac Woodward
Councilmember - Ward 3	Gary Crawford
Councilmember - Ward 4	Bob Tavenner
Councilmember - at - Large - Position 1	Steed Smith
Councilmember - at - Large - Position 2	Judy Kayse
Councilmember - at - Large - Position 3	Vance Howard
Councilmember - at - Large - Position 4	Jack Choate
City Manager	Paul C. Isham (Acting)
City Secretary/Director of Human Resources	Danna Welter
City Attorney	Paul C. Isham
Municipal Court Judge	Jack Haney
Director of Finance	(vacant)
Director of Public Safety	Hank Eckhardt
Director of Public Works	Randy Brown
Director of Economic Development	J. D. Schindler
Director of Planning & Development	Glenn Isbell
Director of Parks and Recreation	Ray Black
Director of Information Services	Joe Faulkner

# Organizational Structure and Staffing

Functional Structure Chart

# Organizational Structure and Staffing

	BUDGET <u>2001-02</u>	BUDGET <u>2002-03</u>	BUDGET <u>2003-04</u>
<b>Summary of Personnel by Department and Division</b>			
<b><u>GENERAL FUND</u></b>			
<b><u>Charter Offices</u></b>			
City Manager	2.00	2.50	2.50
City Secretary	-	-	-
City Attorney	1.00	1.00	1.00
City Judge	1.00	1.00	1.00
Charter Office Support	-	-	-
TOTAL	4.00	4.50	4.50
<b><u>Human Resources Department</u></b>			
Human Resources	3.00	3.00	3.00
Risk Management/Safety/Emergency Management	1.00	1.00	1.00
TOTAL	4.00	4.00	4.00
<b><u>Finance Department</u></b>			
Finance	4.00	3.00	3.00
Accounting	4.00	4.00	3.50
Municipal Court	4.00	4.00	4.00
TOTAL	12.00	11.00	10.50
<b><u>Public Works Department</u></b>			
Public Works Administration	4.00	4.00	4.00
Parks Administration/Recreation	-	-	-
Parks Maintenance	-	-	-
Street	-	-	-
Technical/Regulatory	1.00	-	-
Central Inspection	-	-	-
Fleet Management/Warehouse	-	3.00	3.00
Garage Operations	-	6.00	7.00
TOTAL	5.00	13.00	14.00
<b><u>Community Services Department</u></b>			
Community Services Administration	1.00	-	-
Parks/Recreation	1.00	-	-
Parks Maintenance	13.66	-	-
Main Street Program	-	-	-
Library	9.00	-	-
Cultural Services	2.00	-	-
Municipal Court	-	-	-
Management Information Services (MIS)	-	-	-
Building Services	2.00	-	-
Purchasing	-	-	-
Human Resources	-	-	-
TOTAL	28.66	-	-

# Organizational Structure and Staffing

	BUDGET <u>2001-02</u>	BUDGET <u>2002-03</u>	BUDGET <u>2003-04</u>
<b><u>Parks &amp; Recreation Department</u></b>			
Parks & Recreation Administration	-	1.00	1.00
Parks/Recreation	-	4.00	4.00
Parks Maintenance	-	8.66	8.66
Urban Forestry	-	-	1.00
Building Services	<u>-</u>	<u>2.00</u>	<u>2.00</u>
TOTAL	-	15.66	16.66
<b><u>Public Safety Department</u></b>			
Public Safety Administration	2.00	2.00	2.00
Police	46.00	46.00	46.00
Fire	<u>6.00</u>	<u>5.00</u>	<u>5.00</u>
TOTAL	54.00	53.00	53.00
<b><u>Planning &amp; Development Department</u></b>			
Planning & Development Administration	-	6.00	2.00
Central Inspection	8.00	7.00	7.00
Health Inspection/Animal Control	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
TOTAL	10.00	15.00	11.00
<b><u>Economic Development Department</u></b>			
Economic Development	2.00	2.00	2.00
Cultural Services	-	2.00	2.00
Main Street Program	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL	3.00	5.00	5.00
<b><u>Information Services Department</u></b>			
Information Services	-	6.00	6.00
Library	<u>-</u>	<u>8.00</u>	<u>9.00</u>
TOTAL	-	14.00	15.00
TOTAL GENERAL FUND	<u>120.66</u>	<u>135.16</u>	<u>133.66</u>
<b>STREET FUND</b>			
<b><u>Public Works Department</u></b>			
Street	<u>19.00</u>	<u>19.00</u>	<u>19.00</u>
TOTAL	19.00	19.00	19.00
TOTAL STREET FUND	<u>19.00</u>	<u>19.00</u>	<u>19.00</u>
<b>FLEET MANAGEMENT FUND</b>			
<b><u>Public Works Department</u></b>			
Fleet/Warehouse Management Administration	3.00	-	-
Garage Operations	<u>8.00</u>	<u>-</u>	<u>-</u>
TOTAL	11.00	-	-
TOTAL FLEET MANAGEMENT FUND	<u>11.00</u>	<u>-</u>	<u>-</u>

# Organizational Structure and Staffing

	BUDGET <u>2001-02</u>	BUDGET <u>2002-03</u>	BUDGET <u>2003-04</u>
<b>INFORMATION SERVICES FUND</b>			
<u>Information Services Department</u>			
Information Services	6.00	-	-
Library	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INFORMATION SERVICES FUND	<u>6.00</u>	<u>-</u>	<u>-</u>
 <b>PLANNING &amp; DEVELOPMENT FUND</b>			
<u>Planning &amp; Development Department</u>			
Planning & Development Administration	4.00	-	-
Design/Survey Services	10.00	-	-
Planning & Development Services	3.00	-	-
GIS Services	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	17.00	-	-
TOTAL PLANNING & DEVELOPMENT FUND	<u>17.00</u>	<u>-</u>	<u>-</u>
 <b>WATER FUND</b>			
<u>Public Works Department</u>			
Water Production	4.00	4.00	4.00
Water Distribution	12.00	9.00	9.00
Meter Reading	<u>-</u>	<u>-</u>	<u>4.00</u>
TOTAL	16.00	13.00	17.00
 <u>Finance Department</u>			
Utility Billing	<u>9.00</u>	<u>9.00</u>	<u>5.00</u>
TOTAL	9.00	9.00	5.00
 <u>Planning &amp; Development Department</u>			
Design/Survey - Water	<u>-</u>	<u>5.00</u>	<u>4.00</u>
TOTAL	-	5.00	
TOTAL WATER FUND	<u>25.00</u>	<u>27.00</u>	<u>26.00</u>
 <b>WASTEWATER FUND</b>			
<u>Public Works Department</u>			
Wastewater Collection	11.00	11.00	11.00
A.J. Brown WWTP	6.00	6.00	5.50
N.B. Davidson WWTP	3.50	3.50	3.50
Robinson Creek WWTP	3.00	3.00	3.00
Lab/Compliance	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
TOTAL	26.50	26.50	26.00

# Organizational Structure and Staffing

	BUDGET <u>2001-02</u>	BUDGET <u>2002-03</u>	BUDGET <u>2003-04</u>
<b><u>Planning &amp; Development Department</u></b>			
Design/Survey - Wastewater	<u>-</u>	<u>5.00</u>	<u>10.00</u>
TOTAL	<u>-</u>	<u>5.00</u>	
TOTAL WASTEWATER FUND	<u>26.50</u>	<u>31.50</u>	<u>36.00</u>
<b><u>SOLID WASTE FUND</u></b>			
<b><u>Public Works Department</u></b>			
Commercial Collection	7.00	7.00	7.00
Solid Waste Disposal	9.00	9.00	9.00
Residential Collection	13.00	13.00	13.00
Recycling	1.00	1.00	1.00
Street Sweeping	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL	31.00	31.00	31.00
TOTAL SOLID WASTE FUND	<u>31.00</u>	<u>31.00</u>	<u>31.00</u>
<b><u>OAKWOOD CEMETERY OPERATIONS FUND</u></b>			
<b><u>Parks and Recreation Department</u></b>			
Oakwood Cemetery Operations	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
TOTAL OAKWOOD CEMETERY OPERATIONS FUND	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<b><u>SCHOOL RESOURCE OPERATIONS FUND</u></b>			
<b><u>Police Department</u></b>			
School Resource Operations	<u>-</u>	<u>-</u>	<u>5.00</u>
TOTAL SCHOOL RESOURCE OPERATIONS FUND	<u>-</u>	<u>-</u>	<u>5.00</u>
<b><u>CAPITAL CONSTRUCTION</u></b>			
<b><u>Public Works Department</u></b>			
Capital Construction Crew	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
TOTAL CAPITAL CONSTRUCTION	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
<b><u>INFORMATION SERVICES CIP FUND</u></b>			
<b><u>Information Services Department</u></b>			
Information Services	<u>-</u>	<u>1.00</u>	<u>1.00</u>
TOTAL INFORMATION SERVICES CIP FUND	<u>-</u>	<u>1.00</u>	<u>1.00</u>
<b><u>GOLF COURSE OPERATIONS FUND</u></b>			
<b><u>Parks &amp; Recreation Department</u></b>			
Golf Course Operations	1.00	10.50	9.50



# Organizational Structure and Staffing

	BUDGET <u>2001-02</u>	BUDGET <u>2002-03</u>	BUDGET <u>2003-04</u>
Golf Pro Shop Operations	1.00	10.00	10.00
TOTAL GOLF COURSE OPERATIONS FUND	<u>2.00</u>	<u>20.50</u>	<u>19.50</u>
<b><u>TOTAL ALL FUNDS</u></b>	<b><u>264.16</u></b>	<b><u>271.16</u></b>	<b><u>277.16</u></b>
Budgeted actual number of full-time employees	261	260	264
Budgeted actual number of part-time employees (excluding seasonal help and part-time firefighters)	5	22	26
<b>FY 2003-04 budgeted part-time employees</b>			
<b><u>(full-time equivalents)</u></b>			
Accounting	Accounting Clerk PT		
Parks Maintenance	Horticulture		
Library	Library Clerk PT (2)		
A.J. Brown WWTP	Wastewater Crewman PT		
N.B. Davison WWTP	Wastewater Crewman PT		
Solid Waste Disposal	Solid Waste Clerk PT		
Solid Waste Disposal	Solid Waste Equipment Operator		
Adm/Charter Offices	Adm. Clerk PT		
Golf	Operations (2.5)		
Golf	Pro Shop (5)		
Budgeted Interns/Student Workers	6	17	10
<b><u>FY 2003-04</u></b>			
Utility Billing	SHSU Student Worker		
Information Services	Intern (2)		
Human Resources	SHSU Student Worker		
Recreation Services	Intern		
Parks Services	Intern		
Public Works Admin	SHSU Student Worker		
Police	Intern		
Planning & Development	Intern		
Municipal Court	SHSU Student Worker		
City Manager	Intern		
Budgeted number of part-time firefighters		40	40 40

# Organizational Structure and Staffing

## Summary of Personnel Changes

FY 2003-04

### Public Safety

SRO Program Added (One Sergeant and four officers)

### Library Services

Library Clerk – PT (two additional added)

### Accounting

Payroll Clerk to Accounting Clerk PT

### Parks and Recreation

Urban Forester Added

### Wastewater

Wastewater Crewman changed from FT to PT

Net Position Additions/Deletions

FY 2003-04 Budget

6

# Organizational Structure and Staffing

## Other Changes Not Affecting Total Allocations:

### Garage Operations

I. Golf Mechanic (Moved from Golf Course to Garage)

II.

III.

### Public Works

Four positions moved from Utility Billing to Water

(One Meter Reader Crewleader, Two Meter Readers, One Meter Maint. Tech)

IV.

V.

VI. Information Services

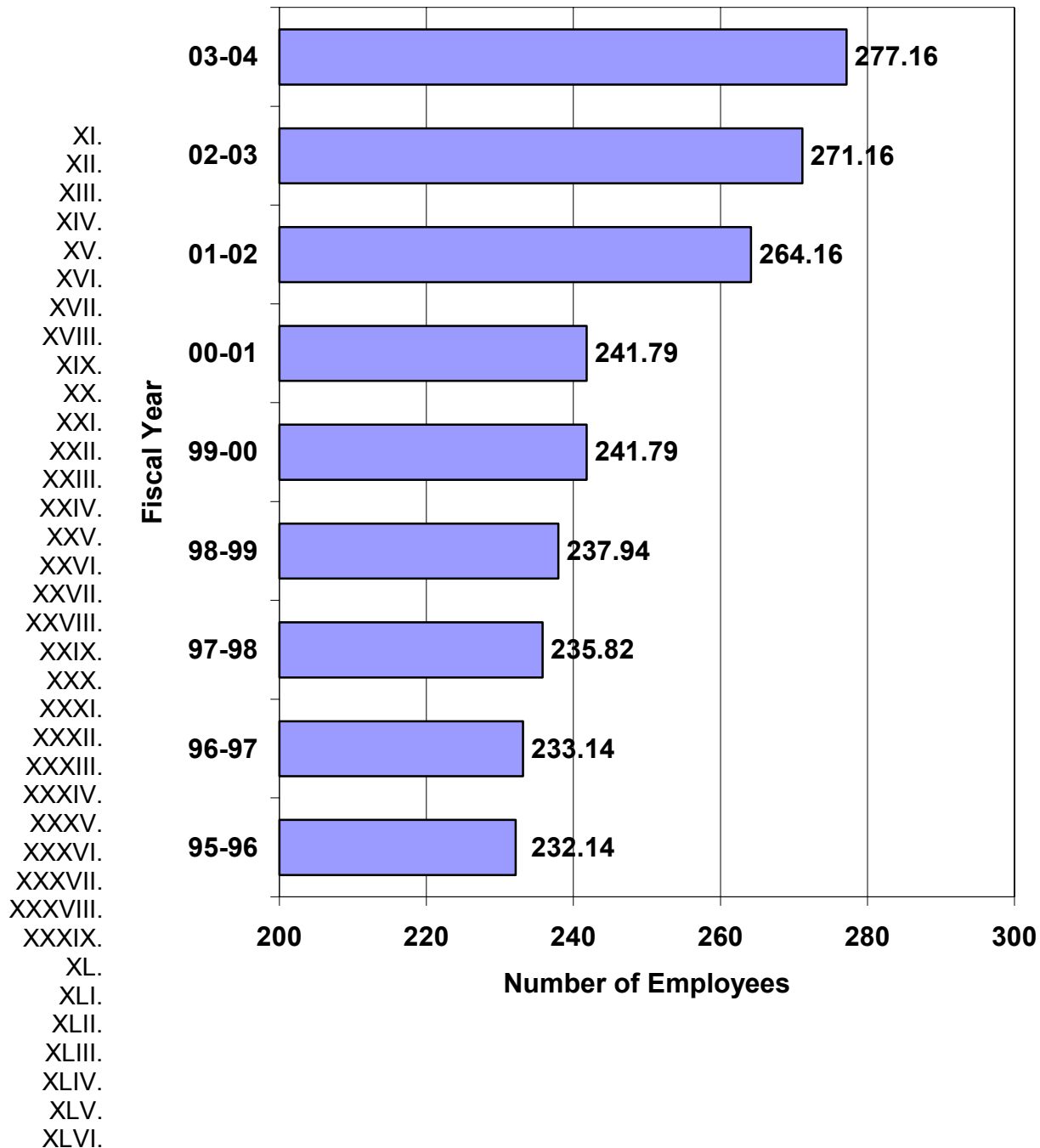
VII. IS GIS Administrator reclassified to IS Network Administrator

# Organizational Structure and Staffing

VIII.

IX.

X.Employee History - Ten Year Period



# Organizational Structure and Staffing

## XLVII. Personnel Allocation by Classification

XLVIII.

<u>Classification</u>	Budget FY 01-02	Budget FY 02-03	Budget FY 03-04	Budget FY 02-03	Budget FY 03-04
Accountant I	1.00	1.00	1.00	\$40,600	\$41,412
Accountant II	1.00	1.00	1.00	\$42,840	\$43,748
Accounting Clerk – PT	-	-	.5	-	-
Accounts Payable Clerk	1.00	-	-	-	-
Adm. Clerk PT	-	.50	.50	\$7,710	\$8,561
Administrative Assistant	6.00	5.00	5.00	\$148,601	\$156,031
Administrative Assistant - City Manager/Deputy City Secretary	-	1.00	1.00	\$32,524	\$33,176
Administrative Assistant/Merchandiser	-	1.00	1.00	\$27,040	\$30,083
Administrative Coordinator	1.00	1.00	1.00	\$41,616	\$35,277
Animal Control Officer	1.00	1.00	1.00	\$28,323	\$28,889
Assistant Golf Professional	-	1.00	1.00	\$36,000	\$36,406
Assistant Librarian	1.00	-	-	-	-
Assistant Fire Chief	-	1.00	1.00	\$43,653	\$44,533
Benefits Coordinator	1.00	1.00	1.00	\$41,239	\$42,078
Building Inspector	1.00	2.00	2.00	\$74,322	\$75,805
Building Official	1.00	1.00	1.00	\$51,000	\$52,020
Cemetery Crewman	1.00	2.00	2.00	\$40,840	\$39,312
CIP Crewleader	1.00	1.00	1.00	\$32,772	\$31,824
CIP Crewman	2.00	2.00	2.00	\$46,240	\$45,198
CIP Equipment Operator	1.00	1.00	1.00	\$26,336	\$26,853
City Attorney	1.00	1.00	1.00	\$89,600	\$91,392
City Engineer	1.00	1.00	1.00	\$63,180	\$67,626
City Manager	1.00	1.00	1.00	\$112,855	\$115,112
City Planner	1.00	1.00	1.00	\$49,817	\$50,813
City Secretary	-	-	-	-	-
Code Enforcement Inspector	2.00	2.00	2.00	\$68,502	\$69,872
Community Grants Coordinator	1.00	1.00	1.00	\$38,470	\$39,240
Court Clerk	2.00	3.00	3.00	\$95,944	\$97,863
Court Coordinator/Administrator	1.00	1.00	1.00	\$44,633	\$39,576
Cultural Services Coordinator	1.00	1.00	1.00	\$45,104	\$46,006
Customer Service Assistant	2.00	2.00	2.00	\$55,119	\$56,221
Customer Service - Billing Clerk	1.00	1.00	1.00	\$31,077	\$31,699
Customer Service Clerk	2.00	2.00	2.00	\$56,977	\$58,117
Customer Service Superintendent	1.00	1.00	1.00	\$47,503	\$48,454
Data Control Clerk	1.00	1.00	1.00	\$31,077	\$31,699
Director of Library Services	1.00	1.00	1.00	\$47,600	\$48,450
Economic Development Director	1.00	1.00	1.00	\$67,320	\$68,666
Electrician	1.00	1.00	1.00	\$45,900	\$46,818
Engineering Design Tech	2.00	2.00	2.00	\$54,415	\$58,053
Environmental Lab Analyst	2.00	2.00	2.00	\$50,740	\$51,755
Environmental Svcs. Superintendent	1.00	1.00	1.00	\$42,400	\$43,248

# Organizational Structure and Staffing

<u>Classification</u>	Budget FY 01-02	Budget FY 02-03	Budget FY 03-04	Budget FY 02-03	Budget FY 03-04
Evidence Technician	1.00	1.00	1.00	\$34,113	\$34,798
Finance Director	1.00	1.00	1.00	\$72,522	\$73,950
Fire Chief	1.00	1.00	1.00	\$57,828	\$58,984
Fire Hydrant Technician	1.00	1.00	1.00	\$23,948	\$25,605
Firefighters	5.00	3.00	3.00	\$106,422	\$108,550
Firefighters – PT (40)	-	-	-	\$73,760	\$73,760
Fleet Inventory Specialist	2.00	2.00	2.00	\$60,636	\$61,849
Fleet Mechanic	5.00	4.00	4.00	\$136,452	\$139,181
Fleet Services Superintendent	1.00	1.00	1.00	\$57,589	\$58,741
Fleet Services Technician	2.00	1.00	1.00	\$25,949	\$26,478
Golf Course Groundskeeper FT	-	5.00	5.00	\$110,857	\$113,074
Golf Course Groundskeeper PT	-	2.50	2.50	\$52,500	\$53,550
Golf Course Mechanic	-	1.00	1.00	\$38,200	\$34,798
Golf Course Assistant Superintendent	-	1.00	1.00	\$39,927	\$40,726
Golf Course Superintendent	1.00	1.00	1.00	\$61,723	\$62,958
Golf Pro Shop Crewman	-	1.00	1.00	\$25,949	\$26,468
Golf Pro Shop Employee PT	-	3.00	3.00	\$40,560	\$41,371
Golf Pro Shop Grill Room Crewleader	-	1.00	1.00	\$21,800	\$22,236
Golf Pro Shop/Grill PT	-	2.00	2.00	\$27,040	\$27,581
Health Inspector	1.00	1.00	1.00	\$41,616	\$42,453
Horticulturist PT	.66	.66	.66	\$20,112	\$20,514
Human Resources Director	1.00	1.00	1.00	\$55,480	\$56,914
Information Services Director	1.00	1.00	1.00	\$70,040	\$71,441
IS Data Base Administrator	-	1.00	1.00	\$50,000	\$51,000
IS GIS Administrator	1.00	1.00	-	\$36,000	-
IS Network Administrator	3.00	3.00	4.00	\$126,600	\$165,852
IS Operations Support	1.00	1.00	1.00	\$26,340	\$30,514
Library Circulation Clerk	1.00	1.00	1.00	\$23,305	\$23,771
Library Clerk PT	1.00	1.00	2.00	\$15,828	\$32,289
Library Services Assistant	1.00	1.00	1.00	\$23,892	\$24,378
Library Services Coordinator	2.00	2.00	2.00	\$62,154	\$63,397
Library Services Technician	2.00	2.00	2.00	\$46,854	\$47,792
Main Street Coordinator	1.00	1.00	1.00	\$37,544	\$38,295
Maintenance IV	1.00	-	-	-	-
Manager – Head Golf Professional	1.00	1.00	1.00	\$60,072	\$61,273
Meter Maintenance Tech	1.00	1.00	1.00	\$26,336	\$29,390
Meter Reader	2.00	2.00	2.00	\$39,478	\$40,268
Meter Reader Crewleader	1.00	1.00	1.00	\$27,422	\$26,624
Municipal Judge	1.00	1.00	1.00	\$38,290	\$39,056
Office Assistant – Permits	1.00	1.00	1.00	\$31,077	\$31,699
Office Manager	1.00	1.00	1.00	\$35,104	\$35,818
Operations Superintendent	1.00	1.00	1.00	\$56,071	\$58,926
Parks Crewman	9.00	5.00	5.00	\$104,322	\$106,408
Parks Services Superintendent	1.00	1.00	1.00	\$44,523	\$45,413

# Organizational Structure and Staffing

<u>Classification</u>	Budget FY 01-02	Budget FY 02-03	Budget FY 03-04	Budget FY 02-03	Budget FY 03-04
Parking Enforcement Official	1.00	1.00	1.00	\$21,409	\$20,821
Parks & Recreation Director	1.00	1.00	1.00	\$65,520	\$68,340
Parks & Recreation Facilities Crewleader	1.00	1.00	1.00	\$34,170	\$34,861
Parks & Recreation Facilities Technician	1.00	1.00	1.00	\$28,491	\$29,058
Parks Crewleader	3.00	2.00	2.00	\$63,870	\$65,147
Payroll/Accounting Clerk	1.00	1.00	-	\$34,113	-
Planning & Development Coordinator	1.00	1.00	1.00	\$39,979	\$40,778
Planning & Development Director	1.00	1.00	1.00	\$75,480	\$76,990
Planning & Development Superintendent	1.00	1.00	1.00	\$58,616	\$59,788
Planning & Development Assistant Superintendent	1.00	1.00	1.00	\$45,460	\$46,369
Police Clerk	1.00	1.00	1.00	\$23,427	\$23,896
Police Lieutenant	3.00	2.00	2.00	\$115,574	\$117,885
Police Officer	32.00	31.00	31.00	\$1,278,448	\$1,304,016
Police Sergeant	5.00	7.00	7.00	\$356,198	\$363,322
Property Research Coordinator	1.00	1.00	1.00	\$34,113	\$34,798
Public Safety Director	1.00	1.00	1.00	\$72,420	\$73,868
Public Works Director	1.00	1.00	1.00	\$76,500	\$76,990
Purchasing Agent	1.00	-	-	-	-
Purchasing Coordinator	-	1.00	1.00	\$41,616	\$42,214
Receptionist	1.00	1.00	1.00	\$16,787	\$17,123
Recreation Crewleader	-	1.00	1.00	\$30,632	\$31,242
Recreation Crewman	-	2.00	2.00	\$40,158	\$40,961
Recreation Services Superintendent	1.00	1.00	1.00	\$48,770	\$49,746
Registered Surveyor	1.00	1.00	1.00	\$50,234	\$51,239
Risk Manager/Emergency Manager	1.00	1.00	1.00	\$33,438	\$34,107
Senior Court Clerk	1.00	-	-	-	-
Senior Fleet Mechanic	1.00	1.00	1.00	\$41,616	\$42,453
Senior Customer Service Clerk	1.00	1.00	1.00	\$34,113	\$31,803
Solid Waste Clerk PT	.50	.50	.50	\$8,298	\$8,464
Solid Waste Container Operator	1.00	1.00	1.00	\$26,336	\$29,973
Solid Waste Crewman	11.00	11.00	11.00	\$235,700	\$240,414
Solid Waste Driver - Commercial	3.00	3.00	3.00	\$101,592	\$103,624
Solid Waste Driver - Residential	4.00	4.00	4.00	\$140,240	\$143,045
Solid Waste Equip Operator	1.00	1.00	1.00	\$25,017	\$26,354
Solid Waste Equip Operator PT	.50	.50	.50	\$12,654	\$12,907
Solid Waste Relief Driver	2.00	2.00	2.00	\$60,800	\$62,016
Solid Waste Services Superintendent	1.00	1.00	1.00	\$57,589	\$58,741
Solid Waste Services Assistant Superintendent	1.00	1.00	1.00	\$46,230	\$47,155

# Organizational Structure and Staffing

<u>Classification</u>	Budget FY 01-02	Budget FY 02-03	Budget FY 03-04	Budget FY 02-03	Budget FY 03-04
Solid Waste Transfer Station Driver	3.00	3.00	3.00	\$97,128	\$99,071
Solid Waste Transfer Station Operator	1.00	1.00	1.00	\$36,708	\$37,442
SRO Officers	-	-	4.00	-	\$141,169
SRO Sergeant	-	-	1.00	-	\$48,589
Staffing Coordinator	1.00	1.00	1.00	\$26,997	\$27,537
Street Crewleader	3.00	3.00	3.00	\$108,337	\$110,504
Street Crewman	7.00	7.00	7.00	\$165,824	\$169,140
Street Equipment Operator	6.00	6.00	6.00	\$178,673	\$182,246
Street Services Superintendent	1.00	1.00	1.00	\$48,911	\$49,889
Street Services Assistant Superintendent	1.00	1.00	1.00	\$39,927	\$40,726
Street Sweeper	1.00	1.00	1.00	\$28,323	\$28,891
Street Traffic Control Operator	1.00	1.00	1.00	\$31,077	\$31,699
Survey Party Chief	2.00	2.00	2.00	\$68,226	\$69,591
Survey Technician	3.00	2.00	2.00	\$56,646	\$57,779
Technical Advisor-Public Works	1.00	-	-	-	-
Urban Forester	-	-	1.00	-	\$36,720
Utility Inspector	3.00	1.00	1.00	\$37,614	\$38,355
Vactor Truck Crewleader	1.00	1.00	1.00	\$30,632	\$31,242
Warrant Officer	1.00	1.00	1.00	\$46,230	\$47,155
Wastewater Crewleader	1.00	1.00	1.00	\$37,614	\$36,650
Wastewater Crewman	12.00	12.00	11.00	\$274,665	\$256,812
Wastewater Crewman PT	.50	.50	1.00	9,652	\$19,690
Wastewater Equipment Operator	2.00	1.00	1.00	\$31,077	\$31,699
Wastewater Lift Station Operator	2.00	2.00	2.00	\$63,264	\$64,529
Wastewater Plant Operator	4.00	4.00	4.00	\$131,620	\$134,252
Wastewater Services Superintendent	1.00	1.00	1.00	\$48,766	\$52,288
Wastewater TV Video Operator	-	1.00	1.00	\$31,077	\$25,605
Water Crewleader	3.00	2.00	2.00	\$69,151	\$70,534
Water Crewman	7.00	4.00	4.00	\$86,531	\$88,262
Water Plant Operator	2.00	2.00	2.00	\$64,638	\$65,931
Water Services Assistant Superintendent	-	1.00	1.00	\$39,927	\$40,726
Water Services Superintendent	1.00	1.00	1.00	\$57,589	\$58,741
Water Utility Line Locator	1.00	1.00	1.00	\$21,407	\$28,371
<b>Total Salary</b>	<b>264.16</b>	<b>271.16</b>	<b>277.16</b>	<b>\$9,512,515</b>	<b>\$9,892,372</b>
<b>Other Pay</b>					
Longevity				\$121,860	\$121,555
Licenses				\$10,020	\$10,199
Incentive				\$34,500	\$31,800
Car Allowance				\$22,320	\$33,121
Clothing				\$26,760	\$30,121



# Organizational Structure and Staffing

<u>Classification</u>	Budget FY 01-02	Budget FY 02-03	Budget FY 03-04	Budget FY 02-03	Budget FY 03-04
Commission to Golf Pro				\$12,000	-
Total Other Pay				\$227,460	\$226,796
<b>Other Personnel Allocations:</b>					
SHSU Student Workers					
Public Works Administration		1.00			\$7,280
Utility Billing		1.00			\$7,020
Municipal Court		1.00			\$7,020
Human Resources		1.00			\$7,280
Total SHSU Student Workers		4.00			\$28,600
Interns					
City Manager		1.00			\$7,280
Information Services		2.00			\$14,560
Police		1.00			\$8,320
Parks		1.00			\$7,280
Recreation		1.00			\$8,320
Planning & Development		1.00			\$7,280
Total Interns		7.00			\$53,040
<b>Total Other Personnel Allocations</b>		<b>11.00</b>			<b>\$81,640</b>
<b>Seasonal</b>					
Parks					\$34,000
Streets					\$34,287
Total Seasonal					\$68,287
Total All Personnel/All Pay				<u>\$10,325,819</u>	<u>\$10,022,480</u>

# Organizational Structure and Staffing

## Compensation & Classification Plan

The 2002-03 Budget will initiate the implementation of a compensation and classification study conducted in 2002. The following personnel summary incorporates the findings of the study. Based on the study's suggestions, adjustments in the classification will be made once a year based on annual performance evaluations.

Title	Number of <u>Positi</u>	Department	DBM Grade	Beginning	Market	Premium
Adm Clerk - PT	0.5	Adm/Charter Offices	A11	7.84	9.01	10.20
Golf Course Groundskeeper-PT	2.5	Parks & Recreation	A11	7.84	9.01	10.20
Golf Pro Shop Employee-PT	3	Parks & Recreation	A11	6.25	6.50	6.75
Golf Pro Shop Grill-PT	2	Parks & Recreation	A11	6.25	6.50	6.75
Library Clerk – PT	2	Information Services	A11	7.84	9.01	10.20
Receptionist	1	Public Safety	A11	7.84	9.01	10.20
Seasonal Workers	n/a		A11	6.00	6.00	6.00
SHSU Graduate Intern	n/a		A11	8.00	8.00	8.00
SHSU Student Worker	n/a		A11	6.75	7.00	7.25
SHSU Undergrad Intern	n/a		A11	7.00	7.00	7.00
Solid Waste Clerk- PT	0.5	Public Works	A11	10.99	12.61	14.27
Solid Waste Equipment Operator-PT	0.5	Public Works	A11	10.69	12.27	13.88
Wastewater Crewman-PT	1	Public Works	A11	7.84	9.01	10.20
Cemetery Crewman	2	Public Works	A12	9.22	10.60	11.97
CIP Crewman	2	Public Works	A12	9.86	11.34	12.80
Fleet Service Technician	1	Public Works	A12	11.08	12.72	14.42
Golf Course Groundskeeper	5	Parks & Recreation	A12	9.86	11.34	12.80
Golf Pro Shop Crewman	1	Parks & Recreation	A12	9.22	10.60	11.97
Library Circulation Clerk	1	Information Services	A12	8.58	9.85	11.18
Meter Reader	2	Public Works	A12	9.22	10.60	11.97
Parks Crewman	5	Parks & Recreation	A12	9.22	10.60	11.97

# Organizational Structure and Staffing

Title	Number of <u>Positi</u>	Department	DBM Grade	Beginning	Market	Premium
Recreation Crewman	2	Parks & Recreation	A12	9.22	10.60	11.97
Solid Waste Crewman	11	Public Works	A12	9.22	10.60	11.97
Solid Waste Equip Operator	1	Public Works	A12	10.69	12.27	13.88
Street Crewman	7	Public Works	A12	9.22	10.60	11.97
Wastewater Crewman	11	Public Works	A12	9.86	11.34	12.80
Water Crewman	4	Public Works	A12	9.86	11.34	12.80
Court Clerk	3	Finance	A13	14.12	16.26	18.34
Customer Service Asst	2	Public Works	A13	10.98	12.61	14.27
Customer Service Clerk	2	Finance	A13	11.38	13.07	14.81
Data Control Clerk	1	Public Safety	A13	10.00	11.49	13.00
Library Services Assistant	1	Information Services	A13	8.48	9.75	11.03
Office Assistant-Permits	1	Plan. & Development	A13	12.26	14.08	15.94
Parking Enforcement Official	1	Public Safety	A13	10.00	11.49	13.00
Parks & Rec. Facilities Technician	1	Parks & Recreation	A13	12.16	13.97	15.79
Police Clerk	1	Public Safety	A13	10.00	11.49	13.00
Street Sweeper	1	Public Works	A13	10.00	11.49	13.00
Animal Control Officer	1	Plan & Development	A14	10.10	11.60	13.14
CIP Equipment Operator	1	Public Works	A14	12.31	14.13	15.99
Fire Hydrant Technician	1	Public Works	A14	11.18	12.87	14.52
Fleet Inventory Specialist	2	Public Works	A14	12.55	14.42	16.33
Horticulturist PT	0.66	Parks & Recreation	A14	11.88	13.78	15.53
IS Operations Support	1	Information Services	A14	12.46	14.32	16.18
Meter Maintenance Tech	1	Public Works	A14	12.31	14.13	15.99
Solid Waste Container Operator	1	Public Works	A14	14.42	16.61	18.73

# Organizational Structure and Staffing

Title	Number of Positi	Department	DBM Grade	Beginning	Market	Premium
Solid Waste Driver-Commercial	3	Public Works	A14	14.42	16.61	18.73
Solid Waste Transfer Station Dr.	3	Public Works	A14	14.42	16.61	18.73
Street Equipment Operator	6	Public Works	A14	12.31	14.13	15.99
Wastewater Equip Operator	1	Public Works	A14	12.31	14.13	15.99
Wastewater TV Video Operator	1	Public Works	A14	12.31	14.13	15.99
Accounting Clerk – PT	.5	Finance	B21	12.16	13.97	15.79
Administrative Assistant	1	Plan & Development	B21	14.07	16.20	18.29
Administrative Assistant	1	Finance	B21	14.07	16.20	18.29
Administrative Assistant	1	Public Safety	B21	14.07	16.20	18.29
Administrative Assistant	2	Economic Developm't	B21	14.07	16.20	18.29
Administrative Assistant – City Manager/Deputy City Secretary	1	Adm/Charter Offices	B21	14.52	16.67	18.88
Administrative Assistant/Merchandiser	1	Parks & Recreation	B21	13.63	15.69	17.70
Customer Service-Billing Clerk	1	Finance	B21	12.95	14.86	16.82
Engineering Design Tech	2	Plan & Development	B21	13.83	15.90	18.00
Library Services Technician	2	Information Services	B21	10.00	11.49	13.00
Property Research Coordinator	1	Plan & Development	B21	15.05	17.33	19.57
Purchasing Coordinator	1	Finance	B21	32,028	36,836	41,616
Solid Waste Relief Driver	2	Public Works	B21	14.91	17.12	19.37
Survey Technician	2	Plan & Development	B21	13.49	15.50	17.56
Wastewater Lift Station Operator	2	Public Works	B21	13.63	15.66	17.70
Water Utility Line Locator	1	Public Works	B21	13.63	15.66	17.70
Benefits Coordinator	1	Human Resources	B22	17.60	20.22	22.90
Building Inspector	2	Plan & Development	B22	16.62	19.13	21.63

# Organizational Structure and Staffing

Title	Number of <u>Positi</u>	Department	DBM Grade	Beginning	Market	Premium
Code Enforcement Inspector	2	Plan & Development	B22	16.62	19.13	21.63
Environmental Lab Analyst	2	Public Works	B22	11.57	13.31	15.05
Evidence Technician	1	Public Safety	B22	14.56	16.73	18.93
Fleet Mechanic	4	Public Works	B22	14.42	16.61	18.73
Health Inspector	1	Plan & Development	B22	16.62	19.13	21.63
Planning & Development Coordinator	1	Plan & Development	B22	35,496	40,779	46,104
Risk Manager/Emergency Manager	1	Human Resources	B22	14.91	17.14	19.37
Staffing Coordinator	1	Human Resources	B22	13.78	15.85	17.90
Utility Inspector	1	Plan & Development	B22	16.62	19.13	21.63
Library Services Coordinator	2	Information Services	B31	11.87	13.65	15.45
Office Manager	1	Public Works	B31	14.52	16.67	18.88
CIP Crewleader	1	Public Works	B32	15.30	17.61	19.91
Golf Pro Shop Grill Room Crewleader	1	Parks & Recreation	B32	9.96	11.46	12.95
Meter Reader Crewleader	1	Public Works	B32	12.80	14.74	16.62
Parks & Recreation Facilities Crewleader	1	Parks & Recreation	B32	14.56	16.76	18.93
Parks Crewleader	2	Parks & Recreation	B32	14.56	16.76	18.93
Police Officer Recruit	-	Public Safety	B32	13.88	15.96	18.05
Recreation Crewleader	1	Parks & Recreation	B32	14.56	16.76	18.93
Solid Waste Driver – Residential	4	Public Works	B32	15.35	17.63	19.96
Senior Customer Service Clerk	1	Finance	B32	13.93	16.01	18.10
Street Crewleader	3	Public Works	B32	14.56	16.76	18.93
Street Traffic Control Operator	1	Public Works	B32	14.56	16.76	18.93
Survey Party Chief	2	Plan & Development	B32	14.56	16.76	18.93

# Organizational Structure and Staffing

Title	Number of Positi	Department	DBM Grade	Beginning	Market	Premium
Vactor Truck Crewleader	1	Public Works	B32	14.56	16.76	18.93
Wastewater Crewleader	1	Public Works	B32	15.30	17.61	19.91
Water Crewleader	2	Public Works	B32	15.30	17.61	19.91
Fire Fighter	3	Public Safety	B33	15.35	17.63	19.96
Golf Course Mechanic	1	Public Works	B33	15.20	17.56	19.81
Police Officer	31	Public Safety	B33	16.28	18.72	21.17
Police Officer (SRO)	4	Public Safety	B33	16.28	18.72	21.17
Solid Waste Transfer Station Operator	1	Public Works	B33	16.62	19.13	21.58
Warrant Officer	1	Public Safety	B33	16.28	18.72	21.17
Wastewater Plant Operator	4	Public Works	B33	16.18	19.11	21.04
Water Plant Operator	2	Public Works	B33	16.18	19.11	21.04
Administrative Coordinator	1	Finance	C41	16.97	19.52	22.07
Community Grants Coordinator	1	Plan & Development	C41	34,374	39,515	44,676
Electrician	1	Public Works	C41	19.57	22.51	25.45
IS Database Administrator	1	Information Services	C41	44,370	51,000	57,732
IS Network Administrator	4	Information Services	C41	39,678	45,683	51,612
Main Street Coordinator	1	Economic Developm't	C41	35,292	40,600	45,900
Urban Forester	1	Parks & Recreation	C41			
Accountant I	1	Finance	C51	38,046	43,697	49,470
Assistant Golf Professional	1	Parks & Recreation	C51	36,414	41,820	47,328
Planning & Development Assistant Superintendent	1	Plan & Development	C51	40,086	46,151	52,122
Registered Surveyor	1	Plan & Development	C51	40,086	46,151	52,122
Senior Fleet Mechanic	1	Public Works	C51	16.09	18.51	20.89

# Organizational Structure and Staffing

Title	Number of <u>Positi</u>	Department	DBM Grade	Beginning	Market	Premium
Golf Course Assistant Superintendent	1	Parks & Recreation	C52	38,046	43,967	49,470
Solid Waste Services Assistant Superintendent	1	Public Works	C52	38,046	43,697	49,470
Senior Police Officer	-	Public Safety	C52	18.68	21.49	24.29
Street Services Assistant Superintendent	1	Public Works	C52	38,046	43,697	49,470
Water Services Assistant Superintendent	1	Public Works	C52	38,046	43,697	49,470
Police Sergeant	7	Public Safety	C53	22.21	25.55	28.88
Police Sergeant (SRO)	1	Public Safety	C53	22.21	25.55	28.88
Accountant II	1	Finance	D71	41,616	47,858	54,060
Assistant Fire Chief	1	Public Safety	D71	18.63	21.41	24.23
Building Official	1	Plan & Development	D71	45,186	52,020	58,752
City Planner	1	Plan & Development	D71	45,186	52,020	58,752
Court Coordinator/ Administrator	1	Finance	D71	39,576	45,526	51,408
Cultural Services Coordinator	1	Economic Developm't	D71	35,292	40,600	45,900
Customer Service Superintendent	1	Finance	D71	39,576	45,526	51,408
Environmental Services Superintendent	1	Public Works	D71	43,248	49,745	56,202
Fleet Services Superintendent	1	Public Works	D71	43,248	49,745	56,202
Golf Course Superintendent	1	Parks & Recreation	D71	56,100	64,504	72,930
Park Services Superintendent	1	Parks & Recreation	D71	43,248	49,745	56,202
Planning & Development Superintendent	1	Plan & Development	D71	52,020	59,788	67,626
Police Lieutenant	2	Public Safety	D71	23.93	27.51	31.09
Recreation Services Superintendent	1	Parks & Recreation	D71	43,248	49,745	56,202
Solid Waste Services Superintendent	1	Public Works	D71	43,248	49,745	56,202
Street Services Superintendent	1	Public Works	D71	43,248	49,745	56,202

# Organizational Structure and Staffing

Title	Number of <u>Positi</u>	Department	DBM Grade	Beginning	Market	Premium
Wastewater Services Superintendent	1	Public Works	D71	43,248	49,745	56,202
Water Services Superintendent	1	Public Works	D71	43,248	49,745	56,202
Manager-Head Golf Professional	1	Parks & Recreation	D71	56,100	64,505	72,930
City Engineer	1	Plan & Development	D72	57,630	66,300	74,970
Director of Library Services	1	Information Services	D72	47,736	54,876	62,016
Fire Chief	1	Public Safety	D72	57,630	66,300	74,970
Operations Superintendent	1	Public Works	D72	49,776	57,222	64,668
City Attorney	1	Adm/Charter Offices	E81	64,566	74,203	83,946
Municipal Judge	1	Adm/Charter Offices	E81	42,534	48,940	55,284
Economic Development Director	1	Economic Developm't	E91	68,340	78,647	88,842
Finance Director	1	Finance	E91	68,340	78,647	88,842
Human Resource Director	1	Human Resources	E91	56,814	65,285	73,848
Information Services Director	1	Information Services	E91	62,424	71,788	81,192
Parks & Recreation Director	1	Parks & Recreation	E91	68,340	78,647	88,842
Planning & Development Director	1	Plan & Development	E91	69,666	80,092	90,576
Public Safety Director	1	Public Safety	E91	72,624	83,511	94,452
Public Works Director	1	Public Works	E91	70,176	80,652	91,188
City Manager	1	Adm/Charter Offices	F	94,860	109,123	123,318

## *TOTAL NUMBER OF EMPLOYEES*

**277.16**

The DBM-Grades are used for the classification of positions and indicate a position's level in the decision-making process. The grades show where a position is located in the decision-making pyramid.



# Organizational Structure and Staffing

Level A An employee with a position rated A operates on a defined level in which he/she determines the manner and speed to fulfill his/her responsibilities.

Level B Level B is referred to as an operational level, e.g. an employee with a position on this level decides how and when to perform operations and job responsibilities.

Level C On the process level, an employee selects the appropriate process to accomplish the work assigned.

Level D This level is referred to as an interpretive level, as the employee is required to interpret programs into operational plans or schedules and deploy resources.

Level E This level is labeled programming and an employee on this level plans and develops strategies to meet organizational objectives and allocates resources.

Level F On this policy level, an employee determines the scope, direction, and goals of the organization.

The numbers are used as subcategories to distinguish between various levels within the same DBM-Grades. If a position has a coordinating role over other jobs assigned to the same DBM-Grade, it will be assigned to a higher numeral category than a non-coordinative role.



## Statistical Data



As the top ten employers chart on the following page depicts, the Huntsville economy is based primarily upon State government: the Texas Department of Criminal Justice (TDCJ) and Sam Houston State University (SHSU). Huntsville serves as the Administrative Headquarters of TDCJ. TDCJ consists of four primary components: Institutional Division, State Jail Division, Parole Division, and the Manufacturing and Logistics Division. 118 prison units are distributed throughout the state. Seven units are located in Walker County, with five of them within the city limits. Beyond TDCJ and SHSU, other governmental presence in Huntsville includes Region VI Educational Service Center, Gulf Coast Trades Center, Sam Houston State Park, Sam Houston National Forest, and the various units of local government and state field offices. The large governmental presence keeps the unemployment rate low, but also places much greater pressure on the property tax rate and utility rates.

# Statistical Data

## City of Huntsville

### Top Ten Employers - 2003

Employers Name	Number of Employees
Texas Department of Criminal Justice	7,880
Sam Houston State University	2,169
Huntsville Independent School District	1,045
Huntsville Memorial Hospital	500
Wal-Mart	497
Region VI Educational Service Center	312
City of Huntsville	271
Walker County	285
Gulf Coast Trades Center	247
Weatherford Completion Services	200

# Statistical Data

## City of Huntsville

### 2003 Top Ten Taxpayers

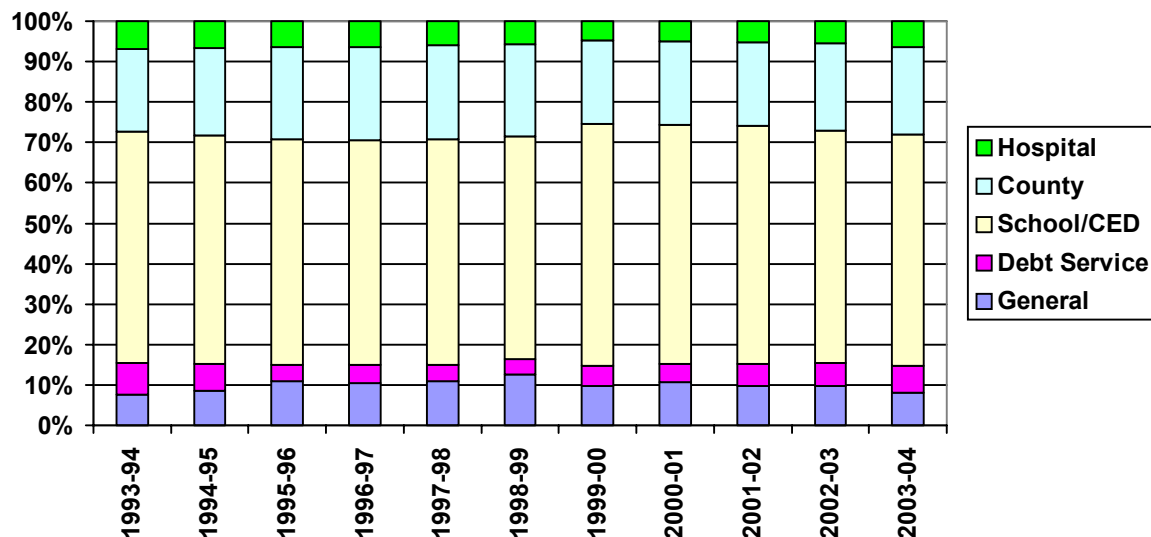
Taxpayer Name	Type of Business	2003 Assessed Valuation	Percentage of Total Assessed Valuation
Wal-Mart Stores, Inc.	Retail	\$ 15,588,260	1.90%
Weatherford Completion	Oilfield Equipment	12,161,920	1.48%
Entergy Services, Inc.	Electric Utility	11,374,660	1.39%
Home Depot, Inc.	Retail	10,809,600	1.32%
Samuel C. Dominey	Individual Investor	10,629,410	1.30%
Southwestern Bell Telephone	Telephone Utility	10,439,460	1.27%
Arbors of Huntsville	Apartment Project	8,093,800	0.98%
University House	Apartment Project	6,746,610	0.82%
Hillcrest Ford-Lincoln-Mercury	Auto Dealership	5,310,480	0.65%
West Hill Mall	Shopping Center	5,247,530	0.64%
Total		\$ 96,401,730	11.75%

# Statistical Data

## Property Tax Rates - All Overlapping Governments

### Ten Year Period and FY 2003-04 Budget

Fiscal Year	City			School/CED	County	Hospital	Total
	Genera l	Debt Service	Total				
1993-94	.18811	.19629	.3844	1.41	.5100	.1675	2.4719
1994-95	.21682	.16758	.3844	1.44	.5500	.1670	2.5414
1995-96	.27923	.10517	.3844	1.44	.5832	.1670	2.5746
1996-97	.26900	.11540	.3844	1.44	.5950	.1690	2.5884
1997-98	.28312	.10128	.3844	1.44	.5950	.1550	2.5744
1998-99	.32718	.10282	.4300	1.44	.5950	.1500	2.6150
1999-00	.27609	.13641	.4125	1.69	.5850	.1355	2.8230
2000-01	.30763	.12487	.4325	1.69	.5850	.1445	2.8520
2001-02	.27785	.15465	.4325	1.66	.5850	.1500	2.8275
2002-03	.28397	.16603	.4500	1.66	.6250	.1600	2.8950
2003-04	.23223	.19277	.4250	1.66	.6250	.1850	2.8950



# Statistical Data

## Statistical Data

2003

DATE OF INCORPORATION: January 30, 1845  
 DATE FIRST CHARTER ADOPTED: September 28, 1968  
 DATE PRESENT CHARTER ADOPTED: January 19, 1992

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<u>FISCAL YEAR</u>	<u>POPULATION</u>	<u>PER CAPITA INCOME*</u>	<u>HISD ENROLLMENT</u>	<u>SHSU ENROLLMENT</u>	<u>UNEMPLOYMENT CITY</u>	<u>UNEMPLOYMENT COUNTY</u>
1993-94	27,925	12,886	6,736	11,482	3.8%	3.2%
1994-95	27,925	13,439	6,790	12,900	3.1%	2.6%
1995-96	34,592	13,972	6,860	12,568	2.9%	2.4%
1996-97	34,592	14,565	6,900	12,568	3.1%	2.6%
1997-98	34,592	16,309	6,907	11,374	3.0%	2.6%
1998-99	34,592	17,092	6,659	12,208	2.5%	2.2%
1999-00	34,592	17,769	6,825	12,217	2.6%	2.2%
2000-01	34,592	17,769	6,662	12,355	2.3%	1.9%
2001-02	35,078	17,769	6,654	12,205	3.1%	2.7%
2002-03	35,078	16,951	6,644	13,079	3.2%	2.8%
2003-04	35,078		6,618	13,091	3.8%	3.3%

Sources:

Unemployment figures - Texas Workforce Commission  
 School Enrollment - HISD and SHSU  
 Income - U.S. Department of Commerce

NOTES: \* Walker County

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# Statistical Data

## Parks and Recreation - Parks

	29.79	Acres
Ross Park	10.4	Acres
Emancipation Park	6	Acres
Thomas Henry Ball Park (Leased)	.6	Acre
Forest Hills Park	.4	Acre
Smither Park	2	Acres
Pineview Park	4	Acres
Thomas Clifton Gibbs Park	2.2	Acres
Bayou Bend Park	1.6	Acres
Rather Park (Leased)	.2	Acre
Town Creek Park	14	Acres
Emma Etheredge Park	1.3	Acres
Pine Shadows Park	1.6	Acres
Sandbrook Park	3.6	Acres
Bush-Miller Park	142	Acres
Eastham-Thomason Park	.25	Acre
Founders Spring	.25	Acre
Elks Park	.12	Acre
Gillaspie Park	5.78	Acres
Sam Houston Statue Site	2.46	Acres
West Hill Park	.25	Acre
Woods Addition (Allen)	.50	Acre
Pine Shadows Park II	174.56	Acres
Golf Course (leased)	.64	Acre
Montgomery Road Park	2.22	Acres
Raven Terrace Park		
One Swimming Pool		

## City Limits in Square Miles

<b>1949</b>	<b>5.2 square miles</b>
1959	7.9 square miles
1969	10.34 square miles
1979	12.09 square miles
1980	16.17 square miles
1981	19.27 square miles
1982	19.27 square miles
1983	19.27 square miles
1984	20.97 square miles
1991	20.97 square miles
1995	27.70 square miles
1997	31.00 square miles

Miles of Street:	
Paved	134.75 miles
Unpaved	1.03 miles

Miles of State Highway	
In City Limits	54.04 miles

Miles of Sidewalks	32.87 miles
Miles of Sewer Line	215.10 miles
Miles of Water Line	242.20 miles



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# Statistical Data

## Property Value and Construction Ten Year Period and FY 2003-04 Budget

Fiscal Year	COMMERCIAL CONSTRUCTION			RESIDENTIAL CONSTRUCTION		
	Number of Units		Value	Number of Units		Value
1993-94	84	(15)	15,676,471	71	(22)	3,021,154
1994-95	94	(12)	3,493,771	172	(85)	9,265,586
1995-96	93	(24)	10,981,039	182	(86)	16,737,274
1996-97	95	(12)	7,645,564	137	(85)	13,448,997
1997-98	112	(12)	5,661,204	155	(67)	7,640,508
1998-99	91	(30)	14,974,052	157	(63)	17,432,565
1999-00	109	(28)	26,547,900	113	(58)	6,332,048
2000-01	119	(21)	18,934,385	124	(72)	15,836,972
2001-02	127	(25)	19,525,396	149	(54)	9,839,709
2002-03	119	(15)	12,491,640	150	(55)	8,994,514
2003-04	100	(15)	12,000,000	150	(50)	7,000,000

**NOTES:** These figures include Edwin Thomason duplexes, Elkwood Development Duplexes and J.D. Davis multi-apartments new single-family dwellings - 43.

**Source:** Construction values were provided from permit records of the City.

# Statistical Data

## Operating Budget - Ten Fiscal Years and FY 2003-04 Budget

FISCAL YEAR	GENERAL FUND	DEBT SERVICE FUND	SPECIAL REVENUE FUNDS (1)	WATER & SEWER FUND	WATER FUND	WASTE- WATER FUND	SOLID WASTE FUND
1993-94	6,858,365	893,330	-	6,464,880	-	-	2,410,537
1994-95	7,261,571	677,926	224,078	7,748,060	-	-	2,561,776
1995-96	7,891,420	647,820	315,897	7,970,214	-	-	2,876,688
1996-97	8,780,286	664,528	330,323	9,248,590	-	-	2,839,131
1997-98	9,566,323	592,500	377,108	10,373,588	-	-	2,994,349
1998-99	10,445,053	646,641	486,644	10,579,572	-	-	3,279,628
1999-00	10,821,133	975,910	461,662	12,310,505	-	-	3,139,079
2000-01	10,343,793	1,172,794	2,397,736	-	8,745,099	6,021,913	3,371,705
2001-02	10,697,122	1,195,999	2,520,343	-	9,642,851	6,223,031	3,555,895
2002-03	11,377,753	1,372,865	2,559,975	-	9,390,966	7,136,060	3,688,115
2003-04	12,455,675	1,649,876	2,960,934	-	11,730,438	9,992,405	3,694,302

**NOTES:** (1) Includes Court Security, Court Technology, Street, Police Seizure, Hotel/Motel Tax & Arts, Airport, Library, Police Forfeiture, Police Grants, Library, Home Grant and PD Resource Officer Special Revenue Funds.

(2) Includes Stormwater Drainage Utility for FY 2000-01. Beginning in FY 2001-02,

includes only the Oakwood Cemetery Operations Fund.

(3) Includes Medical Insurance, Planning & Development, Equipment Replacement, Fire Equipment Replacement, Fleet Management/Warehouse, Computer Equipment Replacement, and Information Technology Operations Internal Service Funds in years prior to FY 2002-03. Beginning in FY 2002-03, includes the Medical Insurance Fund and Equipment Replacement Funds. Fleet Operations and Information Technology operations were moved to General Fund. Planning & Development was split between the General, Water, and Wastewater Funds.

(4) Permanent funds, previously called Trust & Agency, consist of the Library Endowment and Oakwood Cemetery Endowment Funds.

## Statistical Data

GOLF COURSE	OTHER ENTERPRISE FUNDS (2)	INTERNAL SERVICE FUNDS (3)	PERMANENT FUNDS	TOTAL	INTERFUND	NET BUDGET
\$ -	\$ -	\$ -	\$ -	\$ 16,627,112	\$ 1,001,812	\$ 15,625,300
-	-	-	-	18,473,411	1,187,575	17,285,836
-	-	-	-	19,702,039	1,162,994	18,539,045
-	-	-	-	21,862,858	1,248,244	20,614,614
-	-	674,387	-	24,578,255	1,773,820	22,804,435
-	-	676,000	6,000	26,119,538	1,947,153	24,172,385
-	-	690,500	-	28,398,789	2,082,558	26,316,231
-	579,486	3,941,627	-	36,574,153	5,944,150	30,630,003
753,195	171,778	4,886,732	15,000	39,661,946	6,706,146	32,955,800
1,620,040	115,617	2,087,795	7,500	39,356,686	5,188,874	34,167,812
1,308,197	116,710	2,527,837	3,500	40,899,297	5,936,432	34,962,865

# Statistical Data

## Ratio Net General Debt to Assessed Taxable Value and Net General Debt Per Capita Ten Year Period and FY 2003-04 Budget

Fiscal Year	Estimated Population	Assessed Taxable Value *	Bonded Debt	Certificates of Obligation and Notes
1993-94	27,925	366,920,340	4,250,000	719,494
1994-95	34,592	367,576,710	4,050,000	570,648
1995-96	34,592	507,318,840	3,850,000	481,010
1996-97	34,592	515,929,690	3,600,000	501,948
1997-98	34,592	537,100,530	3,350,000	656,790
1998-99	34,592	561,573,333	3,075,000	8,560,952
1999-00	34,592	638,054,799	2,750,000	8,176,656
2000-01	34,592	674,212,375	2,425,000	12,765,058
2001-02	35,078	730,223,600	2,100,000	12,550,000
2002-03	35,078	753,850,073	1,700,000	12,385,000
2003-04	35,078	819,872,577	1,300,000	12,180,000

\* As reported on State Property Value Report

Note: Bonded debt reflects principal payments during the FY 2003-04.

## Statistical Data

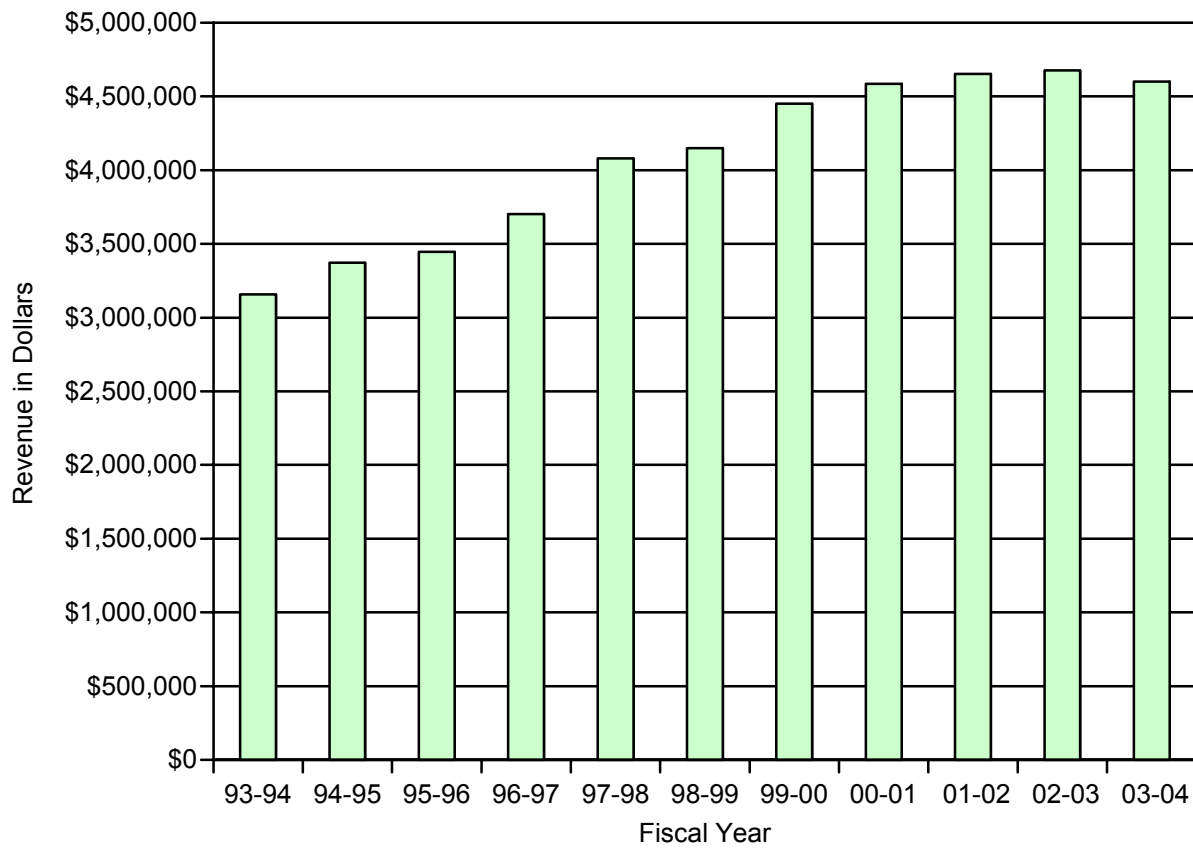
	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
\$	378,982	4,590,512	.0125	164.38
	417,411	4,203,237	.0114	121.51
	409,181	3,921,829	.0077	113.37
	436,420	3,665,528	.0071	105.96
	438,113	3,568,677	.0066	103.16
	475,326	11,160,626	.0199	322.64
	474,893	10,451,763	.0164	302.14
	474,999	14,715,059	.0218	425.39
	474,893	14,175,107	.0194	404.10
	492,562	13,592,438	.0180	387.49
	503,054	12,976,946	.0158	369.95

# Statistical Data

## Total Sales Tax Collections

**by Fiscal Year**

**Ten Year Period**



# Statistical Data

## Comparison of Taxable Values, Tax Rates, Tax Levy and Collections

Fiscal Year	TOTAL		TAX RATE			
	Value *	Assessment Ratio	General	I & S	Total	Adjusted Levy **
1993-94	\$ 366,920,340	100	.18811	.19629	.3844	1,407,830
1994-95	367,576,710	100	.21682	.16758	.3844	1,621,946
1995-96	507,318,840	100	.27923	.10517	.3844	1,952,481
1996-97	515,929,690	100	.26900	.11540	.3844	1,987,876
1997-98	537,100,530	100	.28312	.10128	.3844	2,060,949
1998-99	561,573,333	100	.32718	.10282	.4300	2,430,332
1999-00	638,054,799	100	.27609	.13641	.4125	2,628,979
2000-01	674,212,375	100	.30763	.12487	.4325	2,909,643
2001-02	730,223,600	100	.27785	.15465	.4325	3,161,368
2002-03	753,850,073	100	.28397	.16603	.4500	3,392,325
2003-04	819,872,577	100	.23223	.19277	.4250	3,544,814

**NOTES:**

- \* As reported on State Value Report
- \*\* Adjusted Levy at Fiscal Year End
- \*\*\* Not yet available, year not complete

# Statistical Data

COLLECTIONS CURRENT ROLL			Total Outstanding Delinquent Taxes	COLLECTIONS PRIOR ROLLS	
Amount	Percent of Total			Amount	Percent of Total
\$ 1,358,304	96.50		186,025	61,721	33.18
1,578,477	97.32		163,383	62,316	38.14
1,902,954	97.46		152,685	49,236	32.24
1,938,126	97.57		161,256	37,870	23.48
2,023,680	98.20		144,430	50,544	35.00
2,373,496	97.70		148,085	45,153	30.49
2,603,718	98.00		139,168	49,086	35.50
2,817,763	97.00		181,962	47,000	26.00
3,030,000	96.00		214,429	47,750	22.00
3,103,141	98.15		154,323	51,540	33.40
***	***		***	***	***





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# Statistical Data

## Population, Sales Tax Revenue, Assessed Value, Ad Valorem Tax Rates, and Indebtedness for Selected Texas Cities

City	Population	Sales Tax Revenue 2002	Total Assessed Valuation	Ad Valorem Taxes	
				Tax Rate	Revenues
Texas City	41,521	\$ 11,623,288	4,398,643,585	0.3580	15,747,144
San Marcos	39,491	12,117,165	1,606,839,914	0.4710	7,452,461
New Braunfels	36,526	9,028,861	1,688,980,980	0.3190	5,387,849
Duncanville	36,450	6,626,716	1,426,262,857	0.7180	10,240,567
Cedar Hill	36,000	6,080,759	1,857,625,121	0.6410	11,907,377
Texarkana	35,500	9,980,610	1,594,444,427	0.4470	7,127,167
Sherman	35,082	9,994,524	1,492,000,000	0.4000	5,968,000
Huntsville	35,078	4,613,332	753,850,073	0.4500	3,392,325
Georgetown	34,273	4,951,040	2,116,042,131	0.3030	6,411,608
Deer Park	33,500	2,264,641	1,018,982,700	0.6990	7,122,689
Lufkin	33,253	8,730,638	1,486,421,832	0.5390	8,011,814
Friendswood	33,009	2,545,519	1,806,531,106	0.6390	11,543,734
Nacogdoches	29,914	4,108,732	980,000,000	0.5790	5,674,200
Group Averages	35,354	7,128,140	1,709,740,364	0.5048	8,631,558
Huntsville vs. Group Averages	(276)	(2,514,808)	(955,890,291)		(5,239,233)

# Statistical Data

Indebtedness				Ratios		
General Obligation Bonds	Certificate Obligation	Revenue Bonds	Ad Valorem Taxes to Population	GO Bonds and CO to Population	GO Bonds and CO to Ad Valorem Taxes	Rank GO Bonds and CO to Ad Valorem Taxes
25,790,000	12,635,000	-	379.26	925.44	2.44	5
20,610,000	14,905,000	62,460,000	188.71	899.32	4.77	11
2,545,000	2,825,000	415,000	147.51	147.02	1.00	3
17,644,605	1,450,000	12,630,000	280.95	523.86	1.86	4
23,705,000	8,700,000	3,375,000	330.76	900.14	2.72	7
3,485,000	14,090,000	16,680,000	200.77	495.07	2.47	6
-	-	-	170.12	-	-	1
19,525,000	14,650,000	28,559,535	96.71	974.26	10.07	13
24,800,000	24,800,000	30,005,000	187.07	1,447.20	7.74	12
21,080,000	3,825,000	13,970,000	212.62	743.43	3.50	9
15,480,000	17,400,000	800,000	240.94	988.78	4.10	10
3,481,410	-	19,990,127	349.71	105.47	0.30	2
-	15,650,000	54,575,000	189.68	523.17	2.76	8
14,845,501	10,910,833	20,288,305	247.90	722.76	3.64	
4,679,499	3,739,167	8,271,230	(151.19)	251.49	6.43	

Note: The next City with a lower assessed valuation than Huntsville is Big Spring, population 25,233; The City's assessed valuation is \$410,471,518. Big Spring's ad valorem tax rate is \$0.656 per \$100. The City has no General Obligation debt.



**Glossary Next . . .**



## Glossary



# A

**Accounting Procedures.** All processes which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

**Accounts Receivable.** An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services furnished by government.

**Accrual Basis.** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**Activity Center.** The lowest level at which costs for operations are maintained.

**ADA.** An acronym meaning Americans with Disabilities Act.

**Ad Valorem** Latin for "value of". Refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property.

**Allocation** A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects.

**Amount Available in Debt Service Funds.** An "other debit" account in the General Long-Term Debt Account Group which designates the amount of assets available in Debt Service Funds for the retirement of general obligation debt.

**Annual Budget.** A budget applicable to a single fiscal year.

**Appraisal.** (1) The act of appraising. (2) The estimated value resulting from such action.

**Appraise.** To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for this term.

**Appropriation.** A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**Arbitrage.** The interest earnings derived from invested bond proceeds or debt service fund balances.

**Assess.** To value property officially for the purpose of taxation.

# Glossary

**Assessed Valuation.** A valuation set upon real estate or other property by a government as a basis for levying taxes.

**Assessment.** (1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.

**Assets.** Resources owned or held by a government which have monetary value.

## B

**Balance Sheet.** The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

**Bond.** A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

**Bond Fund.** A fund formerly used to account for the proceeds of general obligation bond issues. Such proceeds are now accounted for in a Capital Projects Fund.

**Budget.** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body. See **Annual Budget, Capital Budget, and Capital Program.**

**Budget Document.** The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates.

**Budget Message.** A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

**Budgetary Comparisons.** Governmental GAAP financial reports must include comparisons of approved budgeted amounts with actual results of operations. Such reports should be subjected to an independent audit, so that all parties involved in the annual operating

# Glossary

budget/legal appropriation process are provided with assurances that government monies are spent in accordance with the mutually agreed-upon budgetary plan.

**Budgetary Control.** The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Budgetary Expenditures.** Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by noncurrent liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

**BVSWMA.** An Acronym meaning Brazos Valley Solid Waste Management Agency. The City has signed a contract for solid waste disposal at the landfill site operated by this agency. The Cities of Bryan and College Station appoint members to the Board of this agency.

## C

**Capital Budget.** A plan of proposed capital outlays and the means of financing them.

**Capital Improvement Project (CIP).** A multi-year project that addresses both repair and replacement of existing infrastructure as well as the development of new facilities to accommodate future growth.

**Capital/Major Project Expenditure/Expense.** An expenditure/expense which results in the acquisition or addition of a fixed asset or the improvement to an existing fixed asset.

**Capital Outlays.** Expenditures which result in the acquisition of or addition to fixed assets.

**Capital Program.** A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

**Capital Projects Fund.** A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, Special Assessment Funds, and Trust Funds).

**Cash.** An asset account reflecting currency, coin, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. All cash must be accounted for as a part of the fund to which it belongs. Any restrictions or limitations as to its availability must be indicated in the records and statements. It is not necessary, however, to have a separate bank account for each fund unless required by law.

**Cash Basis.** A basis of accounting under which transactions are recognized only when cash changes hands.

# Glossary

*Certificates of Obligations (CO's)*. Similar to general obligation bonds except the certificates require no voter approval. One difference is that an entity must give voters a "notice of intent" to issue the debt. The voters have a right to stop the issue by filing a petition.

*City Council*. The current elected official of the City as set forth in the City's Charter.

*City Manager*. The individual appointed by the City Council who is responsible for the administration of City affairs.

*CCN*. An acronym meaning Certificate of Convenience and Necessity.

*CIP*. An acronym meaning Capital Improvements program.

*CO*. An acronym meaning Certificate of Obligation.

*Competitive Bidding Process*. The process following State law requiring that for the purchases of \$25,000 or more, a city must advertise, solicit, and publicly open sealed bids from prospective vendors. After a review period, the Council then awards the bid to the successful bidder.

*Comprehensive Annual Financial Report (CAFR)*. The published results of the City's annual audit.

*Contract Obligation Bonds*. Long-term debt which places the assets purchased or constructed as a part of the security for the issue.

*COPS*. An acronym meaning Community Oriented Problem Solving.

*Cost*. The amount of money or other considerations exchanged for property or services. Costs may be incurred even before money is paid; that is, as soon as liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

*Coverage*. The ratio of net revenue available for debt service to the average annual debt service requirements of an issue of revenue bonds. See *Net Revenue Available for Debt Service*.

*Current*. A term which, applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually connotes items likely to be used up or converted into cash within one year.

*Current Assets*. Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets which will be used up or converted into cash within one year. Some examples are cash, temporary investments, and taxes receivable which will be collected within one year.

*Current Expense*. An obligation of a City as a result of an incurred expenditure/expense that is due for payment within a twelve (12) month period.

*Current Liabilities*. Debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.



## Glossary

*Current Revenue.* The revenues or resources of a City convertible to cash within a twelve (12) month period.

*Current Taxes.* Taxes levied and becoming due within one year.

# D

*Debt.* An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, notes, and floating debt.

*Debt Limit.* The maximum amount of gross or net debt which is legally permitted.

*Debt Service.* The annual amount of money necessary to pay the interest and principal (or sinking fund contribution) on outstanding debt.

*Debt Service Fund.* A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

*Debt Service Fund Requirement.* The amounts of revenue which must be provided for a Debt Service Fund so that all principal and interest payments can be made in full on schedule.

*Debt Service Requirement.* The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

*Delinquent Taxes.* Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes.

*Department.* Separate branch of operation in the organization structure.

*Division.* Unit of a department.

*Depreciation.* (1) Expiration in the service life of fixed assets, other than wasting assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. (2) The portion of the cost of a fixed asset other than a wasting asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

# E

*ELMUD.* An acronym meaning Elkins lake Municipal Utility District and Elkins area.

# Glossary

**Encumbrances.** Commitments related to unperformed contracts for goods or services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

**Enterprise Fund.** A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities; swimming pools; airports; parking garages; and transit systems.

**EPA.** An acronym meaning Environmental Protection Agency.

**ETJ.** An acronym meaning Extraterritorial Jurisdiction.

**Expenditure/Expense.** Decreases in net financial resources for the purpose of acquiring goods or services. The General Fund recognizes expenditures and the Proprietary Funds recognize expenses.

## F

**Finance Director.** The person appointed by the City Manager who is responsible for recording and reporting the financial activities of the City and for making recommendations regarding fiscal policies.

**Fiscal Period.** Any period at the end of which a government determines its financial position and the results of its operations.

**Fiscal Year.** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Huntsville's fiscal year begins each October 1<sup>st</sup> and ends the following September 30<sup>th</sup>.

**Fixed Assets.** Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**Franchise.** A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

**Fund.** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

# Glossary

*Fund Balance.* The fund equity of governmental funds and Trust Funds. The difference between governmental fund assets and liabilities, also referred to as fund equity.

*Fund Type.* In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

*FY.* An acronym meaning Fiscal Year.

## G

*GAAP.* See Generally Accepted Accounting Principles.

*GASB.* An acronym meaning Governmental Accounting Standards Board.

*General and Administrative Costs.* Costs associated with the administration of City services.

*General Fund.* The fund used to account for all financial resources except those required to be accounted for in another fund.

*General Ledger.* A book, file, or device which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

*Generally Accepted Accounting Principals (GAAP).* Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is NCGA Statement 1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from, and much broader than, the objectives of business enterprise GAAP financial reports.

*General Long-Term Debt.* Long-term debt (other than special assessment bonds) expected to be repaid from governmental funds.

*General Obligation Bonds.* Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the City pledges to levy whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

*General Revenue.* The revenues of a government other than those derived from and retained in an enterprise. If a portion of the net income in an Enterprise Fund is contributed

# Glossary

to another non-enterprise fund, such as the General Fund, the amounts transferred constitute general revenue of the government.

GFOA. An acronym meaning Government Finance Officers Association.

GIS. An acronym meaning Geographical Information System.

Governmental Accounting. The composite activity of analyzing, recording summarizing, reporting, and interpreting the financial transactions of governments.

Governmental Accounting Standards Board (GASB). The authoritative accounting and financial reporting standard-setting body of governmental agencies.

Governmental Funds. Those funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

Grants. Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

Gross Bonded Debt. The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

## H

HGAC. An acronym meaning Houston-Galveston Area Council.

HRWSS. An acronym meaning Huntsville Rural Water Supply System.

HUD. An acronym meaning Housing and Urban Development.

HWCEMS. An acronym meaning Huntsville-Walker County Emergency Medical Service.

## I

IH. An acronym meaning Interstate Highway.

Improvements. Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers. Sidewalks, curbing, sewers, and highways are sometimes referred to as "betterments," but the term "improvements" is preferred.

## Glossary

Implementation Plan. The specific means of implementing a strategy; outline of the organization's response to fundamental policy choices.

Income. A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

Internal Control A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Thus, for example, an employee handling cash would not post the accounts receivable records. Moreover, under such a system, the procedures to be followed are definitely laid down and require proper authorizations by designated officials for all actions to be taken.

Internal Service Fund. A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Investments. Securities held for the production of income, generally in the form of interest.

ISF. An acronym meaning Internal Service Fund.

IT. An acronym meaning Information Technology.

# J K L

Levy. (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

Liabilities. Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Line Item Budget. The presentation of the City's adopted budget in a format presenting each Department's approved expenditure/expense by specific account.

Long-Term Debt. Obligation of the City with a remaining maturity term of more than one (1) year.

# M

# Glossary

**Machinery and Equipment.** Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon. Examples are machinery, tools, trucks, cars, furniture, and furnishings.

**Maintenance.** The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

**Mission Statement.** The purpose of the organization; why the organization exists. Ultimate answer to, "What Benefit?" and "To Whom?"

**Municipal.** In its broadest sense, an adjective which denotes the state and all subordinate units of government. In a more restricted sense, an adjective which denotes a city or village as opposed to other local governments.

## N

**Net Bonded Debt.** Gross bonded debt less any cash or other assets available and earmarked for its retirement.

**Net Revenues Available for Debt Service.** Proprietary fund gross operating revenues less operating and maintenance expenses but exclusive of depreciation and bond interest. "Net revenue available for debt service" as thus defined is used to compute "coverage" on revenue bond issues. See **Coverage.** Under the laws of some states and the provisions of some revenue bond indentures, "net revenues available for debt service" for computation of revenue bond coverage must be computed on a cash basis rather than in conformity with GAAP.

**Net Working Capital.** Current Assets less Current Liabilities in an enterprise or internal service fund.

**Non-Recurring Revenues** Resources recognized by the City that are unique and occur only one time or without pattern.

**NPDES.** An acronym meaning Natural Pollutant Discharge Elimination System.

## O

**Object.** As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies.

**Object Total.** Expenditure classification according to the types of items purchased or services obtained; for example, personal services, materials, supplies, and equipment.

# Glossary

**Obligations.** Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

**Official Budget.** The budget as adopted by the Council.

**One-Time Revenues.** See Non-Recurring Revenues.

**Operating Budget.** Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

**Ordinance.** A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances. See **Resolution.**

**Outlays.** Synonymous with **Expenditures.**

## P

**Performance Measure.** Tools to determine what levels of service are being provided by the organization.

**Prior Years' Tax Levies.** Taxes levied for fiscal periods preceding the current one.

**Proprietary Funds.** Funds that focus on the determination of operating, income, changes in net assets (or cost recovery), financial position and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

**Purchase Order.** A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

## Q R

# Glossary

**Reimbursements.** (1) Repayments of amounts remitted on behalf of another party. (2) Interfund transactions which constitute reimbursements of a fund for expenditures or expenses initially made from it which are properly applicable to another fund--e.g., an expenditure properly chargeable to a Special Revenue Fund was initially made from the General Fund, which is subsequently reimbursed. They are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of the expenditure or expense in the fund that is reimbursed.

**Reserve.** (1) An account used to earmark a portion of a fund balance to indicate that it is not appropriate for expenditure; and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

**Resolution.** A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute. See **Ordinance.**

**Retained Earnings.** An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

**Revenue Bonds.** Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

**Revenues.** (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers-in are classified separately from revenues.

**Risk.** The liability, either realized or potential, related to the City's daily operations.

## S

**SCADA.** An acronym meaning Supervisory Control and Data Acquisition.

**Self-Supporting or Liquidating Debt.** Debt obligations whose principal and interest are payable solely from the earnings of the enterprise for the construction or improvement of which they were originally issued.

**Special Revenue Fund.** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**SRF.** An acronym meaning Special Revenue Fund.

**Statistical Tables.** Financial presentations included in the Statistical Section of the CAFR which provide detailed data on the physical, economic, social, and political characteristics of the reporting government. They are intended to provide CAFR users with a broader and



## Glossary

more complete understanding of the government and its financial affairs than is possible from the basic financial statements and supporting schedules included in the Financial Section. Statistical tables usually cover more than two fiscal years and often present data from outside the accounting records. In contrast to Financial Section information, therefore, Statistical Section data are not usually susceptible to independent audit.

**Strategy.** A fundamental policy choice that affects the organization's Missions, Visions, mandates, values, service levels, and costs.

**Supplies.** A cost category for minor items (individually priced at less than \$1,000) required by departments to conduct their operations

## T

**Tax Levy Ordinance.** An ordinance by means of which taxes are levied.

**Tax Rate.** The amount of tax stated in terms of a unit of the tax base; for example, 25 cents per \$100 of assessed valuation of taxable property.

**Taxes.** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

**TCA.** An acronym meaning Texas Commission on the Arts.

**TCEQ.** An acronym meaning Texas Commission on Environmental Quality.

**TDCJ.** An acronym meaning Texas Department of Criminal Justice.

**TEA-21.** An acronym meaning Transportation Efficiency Act. Formerly ISTEA , meaning Intermodal Surface Transportation Efficiency Act.

**TMRS.** An acronym meaning Texas Municipal Retirement System.

**TXDOT.** An acronym meaning Texas Department of Transportation.

**TRA.** An acronym meaning Trinity River Authority.

**TWDB.** An acronym meaning Texas Water Development Board.

## U

**Unallotted Balance of Appropriation.** An appropriation balance available for allotment.

## Glossary

User Based Fee/Charge. A monetary fee or charge placed upon the user of services of the City.

USEPA. An acronym meaning United States Environmental Protection Agency.

### V

Vision Statements. The set of values by which the Council directs the staff about the intended impact the organization should have on the City as a whole. Provide answers to the preamble, "As a result of our efforts, citizens will..."

### W

WCAD. An acronym meaning Walker County Appraisal District.

WWTP. An acronym meaning Wastewater Treatment Plant - as used in this document, referring to one of the three plants: N.B. Davidson, A.J. Brown, or Robinson Creek.

### X

### Y

YMCA. Young Men's Christian Association.

### Z